

1 **BILL NO. S-17-06-40 As Amended As Amended As Amended**

2 **SPECIAL ORDINANCE NO. S-91-17**

3 **COMMON COUNCIL**
4 **CITY OF FORT WAYNE, INDIANA**

5
6 WHEREAS, Allen County ("County") Income Tax Council ("Tax Council") previously
7 imposed the county option income tax under IC 6-3.5-6 ("COIT") and the county economic
8 income tax under IC 6-3.5-7 ("EDIT") on the adjusted gross income of County taxpayers;

9
10 WHEREAS, the City of Fort Wayne ("City") has been a recipient of a distributive share of
11 revenues from the COIT and from the EDIT;

12
13 WHEREAS, in 2015, the General Assembly enacted P.L. 243-2015, as amended by P.L.
14 197-2016, as further amended by P.L. 247-2017, to consolidate and simplify the various local
15 income tax laws, including the COIT and the EDIT into a uniform law and to transition each
16 county from the "former taxes," including the COIT and EDIT, to a single tax ("LIT") governed
17 by IC 6-3.6 ("LIT Statute");

18
19 WHEREAS, the LIT Statute combined the previous income taxes into a single income tax
20 with separate rates and purposes, including expenditure rate ("Expenditure Rate");

21
22 WHEREAS, the LIT Statute directed the Department of Local Government Finance
23 ("DLGF") to allocate LIT tax rates and revenues to match the former purposes to the purposes
24 authorized under the LIT Statute;

25
26 WHEREAS, the previously adopted COIT and EDIT were consolidated under the LIT
27 Statute as the Expenditure Rate;

28
29 WHEREAS, the LIT Statute further provided that the Expenditure Rate is to be allocated
30 to: (i) public safety; (ii) economic development; and (iii) certified shares;

1 WHEREAS, for 2017, the DLGF certified the County's Expenditure Rate as 0.9821%,
2 consisting of: (i) 0.10% public safety allocation; (ii) 0.40% economic development allocation; and
3 (iii) 0.4821% certified shares;

4
5 WHEREAS, the Tax Council is the adopting body authorized to increase, decrease or
6 rescind the LIT including the Expenditure Rate and to determine the allocation of revenues from
7 the Expenditure Rate;

8 WHEREAS the Common Council of the City is a member of the Tax Council and on June
9 13, 2017, proposed an ordinance of the Tax Council to increase the Expenditure Rate by an
10 additional 0.15% and to allocate the revenues from the additional rate to economic development
11 ("Additional Economic Development Allocation");

12
13 WHEREAS, the Common Council desires to deposit the Additional Economic
14 Development Allocation received by the City to a nonreverting fund of the City to be used
15 exclusively for: (i) riverfront development, including the payment of debt service on bonds or
16 other obligations or lease rentals on leases executed for purposes of riverfront development; and
17 (ii) sidewalks and alleys; and

18
19 WHEREAS, the Common Council desires that any deposits of the Additional Economic
20 Development Allocation received by the City into a nonreverting fund shall not be used for
21 purposes of funding the research, development, study, design, construction or operating costs
22 associated with the proposed downtown arena and/or event center similar to that which has been
23 the subject of studies initiated by Allen County Capital Improvement Board.

24 NOW, THEREFORE, BE IT ORDAINED BY THE COMMON COUNCIL OF THE
25 CITY OF FORT WAYNE, INDIANA, AS FOLLOWS:

26 Section 1. (a) There is hereby established a special non-reverting fund to be known as the
27 "Economic Development Allocation Nonreverting Fund," to be maintained separate and apart
28 from all other funds of the City ("Fund"). Moneys in the Fund shall never revert to the City
29 General Fund.

1 (b) The Fund consists of the portion of the City's distributive share of Expenditure Rate
2 revenues attributable to the Additional Economic Development Allocation and investment
3 earnings on money in the Fund.

4
5 (c) Moneys in the Fund shall be invested in the same manner as other City funds.

6
7 (d) Moneys in the Fund shall never be commingled with any other Expenditure Rate
8 revenues attributable to: (i) public safety; (ii) economic development; or (iii) certified shares.

9
10 Section 2. (a) Moneys in the Fund may be used for (i) riverfront development, including
11 the payment of debt service on bonds or other obligations or lease rentals on leases executed for
12 purposes of riverfront development; and (ii) sidewalks and alleys.

13
14 (b) Moneys in the Fund that are not pledged to the payment of debt service on bonds or
15 other obligations or lease rentals on leases executed for purposes of riverfront development are
16 subject to appropriation by the Common Council.

17
18 (c) Notwithstanding any other provisions herein moneys from the Fund, including any
19 interest earned therefrom, shall not be used for purposes of research, development, study, design,
20 construction or operating costs associated with any downtown arena and/or event center similar
21 to that which has been the subject of studies initiated by Allen County Capital Improvement
22 Board.

23
24 Section 3. If a document executed in connection with a pledge of revenues from the City's
25 economic development allocation or the Additional Economic Development Allocation
26 ("Document") conflicts with the provisions of this Ordinance, the Document is controlling.

27
28 Section 4. No less than one-third (1/3) of the Additional Economic Development
29 Allocation shall be utilized for alleys and sidewalks over a twenty-five (25) year period beginning
30 with the first collection of the Additional Economic Development Allocation.

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Section 5. (a) Should any provision (section, paragraph, sentence, clause or any other portion) of this ordinance be declared by a court of competent jurisdiction to be invalid for any reason, the remaining provision or provisions shall not be affected, if and only if such remaining provisions can, without the invalid provision or provisions, be given the effect intended by the Council in adopting this ordinance. To that end, the provisions of this ordinance are severable.

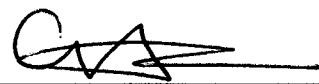
(b) All ordinances and parts of ordinances in conflict herewith are hereby repealed.

Section 6. This ordinance shall be in full force and effect from and after passage and any and all necessary approval by the Mayor.



Council Member

APPROVED AS TO FORM AND LEGALITY



Carol Helton, City Attorney

BILL NO. S-17-06-40

REPORT OF COMMITTEE ON FINANCE

July 11, 2017

Jason Arp Chair

Geoff Paddock Co-Chair

All Council Members

A Special Ordinance establishing a nonreverting fund of the City to be used exclusively for riverfront development, including the payment of debt service on bonds or other obligations or lease rentals on leases executed for purposes of riverfront development; and sidewalks and alleys

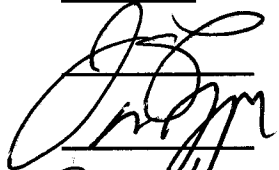

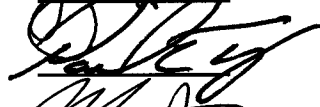



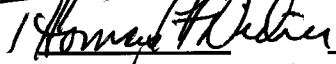
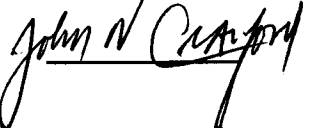
COMMITTEE ON FINANCE HAVE HAD SAID Ordinance under consideration and beg leave to report back to the Common Council that said Ordinance

DO PASS


DO NOT PASS

ABSTAIN

NO REC

	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____

**LANA R. KEESLING
CITY CLERK**



Public Hearing Date: N/A

Read the first time in full and on motion by Councilman Paddock.

Read the second time by title and referred to the Finance Committee.

Read the third time in full and on motion by Councilman Arp, placed on passage by the following vote:

<u>TOTAL VOTES</u>	<u>AYES</u>	<u>NAYS</u>	<u>ABSTAINED</u>	<u>ABSENT</u>
ARP	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
BARRANDA	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CRAWFORD	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
DIDIER	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ENSLEY	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
FREISTROFFER	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
HINES	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
JEHL	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
PADDOCK	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

DATED: July 11, 2017




 LANA R. KEESLING, CITY CLERK

Passed and adopted by the Common Council of the City of Fort Wayne, Indiana, as

Special Ordinance No. S-17-06-40AA AA AA on the 11th day of July, 2017

ATTEST:




 LANA R. KEESLING
 CITY CLERK



 PRESIDING OFFICER


Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the 13th of July 2017, at the hour of 4:40 o'clock P.M. E.S.T.



 LANA R. KEESLING, CITY CLERK

Approved and signed by me this 14TH day of JULY

2017, at the hour of 11:00 O'clock AM E.S.T.



 THOMAS C. HENRY, MAYOR