

**ALLEN COUNTY COUNCIL MEETING AGENDA  
THURSDAY, JANUARY 15, 2015  
8:30 AM**

**CALL TO ORDER:** PRESIDENT, TOM HARRIS

**APPROVAL OF MINUTES:** NOVEMBER 25, 2014 AND DECEMBER 18, 2014

**FINANCIAL REPORT:** AUDITOR, TERA KLUTZ

<b>UNEMPLOYMENT RATE:</b>		October	November
	Allen County	4.9%	5.3%
	Indiana	5.3%	5.8%
	Illinois	6.2%	6.0%
	Michigan	6.4%	5.7%
	Ohio	4.6%	4.5%
	National	5.5%	5.5%

**TOTAL APPROPRIATIONS REQUESTED IN THE GENERAL FUND:** \$0

**TOTAL APPROPRIATIONS REQUESTED IN OTHER FUNDS:** \$300,000

**ECONOMIC DEVELOPMENT** Harris

Discussion of vacant building deductions and 20 year  
Personal Property Tax Phase-Ins

**DEPARTMENT 41 - IT** B Brown

Consideration of a salary ordinance for Extra Deputy Hire  
establishing the range from \$10 to \$25.

**DEPARTMENT 61 - CIRCUIT COURT** Benz

Consideration of a salary ordinance for Extra Deputy Hire  
amending the range from \$6-\$18 to \$7.25-\$35.

**DEPARTMENT 73 - DEPARTMENT OF HEALTH** Benz

Correction to Salary Ordinance for Environmental Health Specialist 1

**DEPARTMENT 90 - COMMUNITY CORRECTIONS** Harris

**APPROPRIATION IN AIR SERVICE PILOT PROGRAM FUND 846:**

846-9001-423.37-05	EQUIPMENT LEASES	\$300,000
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**DISCUSSION AND OTHER BUSINESS TO COME BEFORE COUNCIL:**

**RECENT and/or UPCOMING MEETINGS:**

**LIAISON REPORTS:**

**PUBLIC COMMENTS:**

Approval to waive the second reading on any matter approved today for which it may be deemed necessary for the County Council meeting of January 15, 2015.

The next County Council regular meeting will be held at 8:30 am Thursday, February 19, 2015 in the Discussion Room of Citizens Square.

Allen County does not discriminate because of disability in the admission to, or treatment or employment in, its programs or activities. The Human Resources Director has been designated to coordinate compliance with nondiscrimination requirements contained in Section 35.107 of the Department of Justice regulations. Information concerning the provisions of the Americans with Disabilities Act, and the rights provided therein, and Allen County's ADA policy is available from the ADA Coordinator. Suggestions on how the County can better meet the needs of persons with disabilities may be submitted to the ADA Coordinator at: Human Resources Department 200 E. Berry Street, Suite 380, Fort Wayne, In. 46802 or by phone at (260)449-7217.

ALLEN COUNTY  
 FINANCIAL REPORT FOR  
**COUNTY GENERAL FUND**  
 January 1, 2015

January 15, 201)      **Meeting**

**Fund - 100**

	<u>ESTIMATE</u>		<u>ACTUAL</u>
CASH BALANCE AT 1/1/15	10,068,932		10,068,932
<b>ESTIMATED REVENUES FOR 2015:</b>			<b>ACTUAL REVENUES TO DATE:</b>
2015 Property Tax	60,611,223		Percentage of Collections:
Less Circuit Breaker Credit	(7,147,412)		
Total Property Taxes charged	<u>53,463,811</u>		0.00%
Less Allowance for Uncollected Property Tax	(1,069,276)		0.00%
Miscellaneous	<u>19,812,316</u>		0.00%
	72,206,851		<u>0</u>
TOTAL CASH & <b>ESTIMATED REVENUES:</b>	82,275,783		<b>ACTUAL CASH YEAR TO DATE:</b> 10,068,932
<b>ESTIMATED DISBURSEMENTS:</b>			<b>ACTUAL DISBURSEMENTS:</b>
2015 Budget	73,276,127		
2014 Encumbrances	696,251		
Additional Appropriations			
	<u>73,972,378</u>		<u>0</u>
TOTAL BUDGETED APPROPRIATION	73,972,378		Percentage of Disbursements 0.00%
Replenish Cash Reserve	(3,000,000)		
Capital Expenses	(1,600,000)		
AMOUNT LEFT FOR APPROPRIATION	<u><u>3,703,405</u></u>		<b>ACTUAL CASH BALANCE YTD:</b> <u><u>10,068,932</u></u>
FOR CONSIDERATION TODAY:			
<b>APPROPRIATIONS</b>			

ALLEN COUNTY  
 FINANCIAL REPORT FOR  
**COIT Public Safety**  
 January 1, 2015

January 15, 201)      **Meeting**

**Fund - 120**

	<u>ESTIMATE</u>		<u>ACTUAL</u>
CASH BALANCE AT 1/1/15	546,718		546,718
<b>ESTIMATED REVENUES FOR 2015:</b>		<b>ACTUAL REVENUES TO DATE:</b>	
COIT distributive shares	2,898,088	Percentage of Collections:	0.00%
Miscellaneous			
	<hr/>		<hr/>
	2,898,088	Total Percentage of Collections	0.00%      0
TOTAL CASH & <b>ESTIMATED REVENUES:</b>	3,444,806	<b>ACTUAL CASH YEAR TO DATE:</b>	546,718
<b>ESTIMATED DISBURSEMENTS:</b>		<b>ACTUAL DISBURSEMENTS:</b>	
2015 Budget	2,897,147		
Additional Appropriations			
	<hr/>		<hr/>
TOTAL BUDGETED APPROPRIATION	2,897,147	Percentage of Disbursements	0.00%      0
AMOUNT LEFT FOR APPROPRIATION	<u><u>547,659</u></u>	<b>ACTUAL CASH BALANCE YTD:</b>	<u><u>546,718</u></u>
FOR CONSIDERATION TODAY:			
<b>APPROPRIATIONS</b>			

ALLEN COUNTY  
 FINANCIAL REPORT FOR  
**COIT DISTRIBUTIVE SHARES**  
 January 1, 2015

January 15, 201)      **Meeting**

**Fund - 121**

	<u>ESTIMATE</u>		<u>ACTUAL</u>
CASH BALANCE AT 1/1/15	646,414		646,414
<b>ESTIMATED REVENUES FOR 2015:</b>		<b>ACTUAL REVENUES TO DATE:</b>	
COIT distributive shares	14,227,196	Percentage of Collections:	0.00%
Miscellaneous	223,000		
	14,450,196	Total Percentage of Collections	0
TOTAL CASH & <b>ESTIMATED REVENUES:</b>	15,096,610	<b>ACTUAL CASH YEAR TO DATE:</b>	646,414
<b>ESTIMATED DISBURSEMENTS:</b>		<b>ACTUAL DISBURSEMENTS:</b>	
2015 Budget	14,515,195		
2014 Encumbrances	9,192		
Additional Appropriations			
	14,524,387	Percentage of Disbursements	0
TOTAL BUDGETED APPROPRIATION	14,524,387		
AMOUNT LEFT FOR APPROPRIATION	572,223	<b>ACTUAL CASH BALANCE YTD:</b>	646,414
FOR CONSIDERATION TODAY:			
<b>APPROPRIATIONS</b>			

ALLEN COUNTY  
FINANCIAL REPORT  
**HIGHWAY FUND**  
January 1, 2015

January 15, 201) **Meeting**

**Fund - 250**

**Department - Highway**

	<u>ESTIMATE</u>		<u>ACTUAL</u>
CASH BALANCE AT 1/1/15	5,577,736		5,577,736
<b>ESTIMATED REVENUES FOR 2015:</b>			<b>ACTUAL REVENUES TO DATE:</b>
			Percentage of Collections:
Sur Tax Distribution	3,197,067		0.00%
Wheel Tax Distribution	677,145		0.00%
Highway Fees	441,000		0.00%
MVH State Distribution	7,744,025		0.00%
Miscellaneous/Other	156,000		0.00%
	12,215,237		0
TOTAL CASH & <b>ESTIMATED</b> REVENUES:	17,792,973		<b>ACTUAL CASH YEAR TO DATE:</b> 5,577,736
<b>ESTIMATED DISBURSEMENTS:</b>			<b>ACTUAL DISBURSEMENTS:</b>
2015 Budget	10,773,789		
2014 Encumbrances	3,429,354		
Additional Appropriations			
TOTAL BUDGETED APPROPRIATION	14,203,143		Percentage of Disbursements 0.00% 0
AMOUNT LEFT FOR APPROPRIATION	3,589,830		REMAINING CASH BALANCE YTD: <u>5,577,736</u>

FOR CONSIDERATION TODAY:

**APPROPRIATIONS**  
**UNAPPROPRIATIONS**

ALLEN COUNTY  
FINANCIAL REPORT FOR  
**Sur/Wheel Tax Bridge Fund**  
January 1, 2015

January 15, 201)      **Meeting**

**Fund - 252**

**Department - Highway**

	<u>ESTIMATE</u>		<u>ACTUAL</u>	
CASH BALANCE AT 1/1/15	3,748,725			3,748,725
<b>ESTIMATED REVENUES FOR 2015:</b>			<b>ACTUAL REVENUES TO DATE:</b>	
			Percentage of Collections:	
Interlocal Agreements	1,495,972		0.00%	
Miscellaneous	30,000		0.00%	
	1,525,972		0.00%	0
		Total Percentage of Collections		
TOTAL <b>ESTIMATED</b> CASH:	5,274,697		<b>ACTUAL CASH YEAR TO DATE:</b>	3,748,725
<b>ESTIMATED DISBURSEMENTS:</b>			<b>ACTUAL DISBURSEMENTS:</b>	
2015 Budget	1,495,972			
2014 Encumbrances	3,768,982			
Additional Appropriations				
	5,264,954			0
TOTAL BUDGETED APPROPRIATION	5,264,954	Percentage of Disbursements	0.00%	0
AMOUNT LEFT FOR APPROPRIATION	9,743	REMAINING CASH BALANCE YTD:		3,748,725

FOR CONSIDERATION TODAY:

**APPROPRIATIONS**  
**UNAPPROPRIATIONS**

ALLEN COUNTY  
FINANCIAL REPORT  
**LOCAL ROAD AND STREET**  
January 1, 2015

January 15, 201)      **Meeting**

**Fund - 255**

**Department - Highway**

	<u>ESTIMATE</u>		<u>ACTUAL</u>
CASH BALANCE AT 1/1/15	2,163,308		2,163,308
<b>ESTIMATED REVENUES FOR 2015:</b>			<b>ACTUAL REVENUES TO DATE:</b>
			Percentage of Collections:
LRS Distributions	1,396,514		0.00%
Federal Reimb/Misc	100,000		0.00%
	1,496,514		Total Percentage of Collections      0.00%      0
TOTAL <b>ESTIMATED</b> CASH:	3,659,822		<b>ACTUAL CASH YEAR TO DATE:</b> 2,163,308
<b>ESTIMATED DISBURSEMENTS:</b>			<b>ACTUAL DISBURSEMENTS:</b>
2015 Budget	1,541,513		
2014 Encumbrances	1,615,281		
Additional Appropriations			
TOTAL BUDGETED APPROPRIATION	3,156,794		Percentage of Disbursements      0.00%      0
AMOUNT LEFT FOR APPROPRIATION	503,028		<b>REMAINING CASH BALANCE YTD:</b> <u>2,163,308</u>

FOR CONSIDERATION TODAY:

**APPROPRIATIONS**  
**UNAPPROPRIATIONS**



ALLEN COUNTY  
FINANCIAL REPORT FOR  
**REASSESSMENT 2017**  
January 1, 2015

January 15, 201)      **Meeting**

**Fund - 261**

**Department - Co. Assessor**

	<u>ESTIMATE</u>		<u>ACTUAL</u>
CASH BALANCE AT 1/1/15	696,678		696,678
<b>ESTIMATED REVENUES FOR 2015:</b>		<b>ACTUAL REVENUES TO DATE:</b>	
2015 Property Tax	530,476	Percentage of Collections:	0.00%
Less Circuit Breaker Credit	<u>(62,532)</u>		
Total Property Taxes charged	467,944		0.00%
Less Allowance for Uncollected Property Tax	(9,359)		
Miscellaneous	<u>42,009</u>		0.00%
	500,594	Total Percentage of Collections	0.00% <u>0</u>
TOTAL CASH & <b>ESTIMATED</b> REVENUES:	1,197,272	<b>ACTUAL CASH YEAR TO DATE:</b>	696,678
<b>ESTIMATED DISBURSEMENTS:</b>		<b>ACTUAL DISBURSEMENTS:</b>	
2015 Budget	595,009		
2014 Encumbrances	0		
Additional Appropriations	<u>          </u>		
TOTAL BUDGETED APPROPRIATION	595,009	Percentage of Disbursements	0.00%      0
AMOUNT LEFT FOR APPROPRIATION	<u><u>602,263</u></u>	REMAINING CASH BALANCE YTD:	<u><u>696,678</u></u>

FOR CONSIDERATION TODAY:

**APPROPRIATIONS**  
**UNAPPROPRIATIONS**

ALLEN COUNTY  
FINANCIAL REPORT FOR  
**Board of Health Fund**  
January 1, 2015

January 15, 201) **Meeting**

**Fund - 285**

**Department - Health**

ESTIMATE

ACTUAL

CASH BALANCE AT 1/1/15 2,830,513

2,830,513

**ESTIMATED REVENUES FOR 2015:**

**ACTUAL REVENUES TO DATE:**

2015 Property Tax 2,426,931  
 Less Circuit Breaker Credit (286,084)  
 Total Property Taxes charged 2,140,847  
 Less Allowance for Uncollected Property Tax (42,817)  
 Miscellaneous 1,575,420  
3,673,450

Percentage of Collections: 0.00%  
  
 0.00%  
  
 0.00%  
  
 Total Percentage of Collections 0.00% 0

TOTAL CASH & **ESTIMATED** REVENUES: 6,503,963

**ACTUAL** CASH YEAR TO DATE: 2,830,513

**ESTIMATED DISBURSEMENTS:**

**ACTUAL DISBURSEMENTS:**

2015 Budget 4,602,342  
 2014 Encumbrances 20,559  
 Additional Appropriations                     

TOTAL BUDGETED APPROPRIATION 4,622,901

Percentage of Disbursements 0.00% 0

AMOUNT LEFT FOR APPROPRIATION 1,881,062

REMAINING CASH BALANCE YTD: 2,830,513

FOR CONSIDERATION TODAY:

**APPROPRIATIONS**  
**UNAPPROPRIATIONS**

ALLEN COUNTY  
FINANCIAL REPORT  
**Cumulative Capital Development**  
January 1, 2015

January 15, 201)      **Meeting**

**Fund - 321**

**Dept - Commissioners**

	<u>ESTIMATE</u>		<u>ACTUAL</u>
CASH BALANCE AT 1/1/15	4,916,287		4,916,287
<b>ESTIMATED REVENUES FOR 2015:</b>			<b>ACTUAL REVENUES TO DATE:</b>
			Percentage of Collections:
2015 Property Tax	2,660,132		0.00%
Less Circuit Breaker Credit	<u>(322,040)</u>		
Total Property Taxes charged	2,338,092		0.00%
Less Allowance for Uncollected Property Tax	(46,762)		
Miscellaneous	526,051		0.00%
	<u>2,817,381</u>		<u>0</u>
TOTAL CASH & <b>ESTIMATED</b> REVENUES:	7,733,668		<b>ACTUAL CASH YEAR TO DATE:</b> 4,916,287
<b>ESTIMATED DISBURSEMENTS:</b>			<b>ACTUAL DISBURSEMENTS:</b>
			Percentage of Disbursements
2015 Budget	5,000,000		0.00%
2014 Encumbrances	1,172,232		
Additional Appropriations	<u>                  </u>		<u>0</u>
TOTAL BUDGETED APPROPRIATION	6,172,232		
AMOUNT LEFT FOR APPROPRIATION	<u><u>1,561,436</u></u>		<b>REMAINING CASH BALANCE YTD:</b> <u><u>4,916,287</u></u>

FOR CONSIDERATION TODAY:

**APPROPRIATIONS**  
**UNAPPROPRIATIONS**

ALLEN COUNTY  
FINANCIAL REPORT  
**CEDIT**  
January 1, 2015

January 15, 201) **Meeting**

**Fund - 329**

**Dept - Commissioners**

	<u>ESTIMATE</u>		<u>ACTUAL</u>	
CASH BALANCE AT 1/1/15	15,458,874			15,458,874
<b>ESTIMATED REVENUES FOR 2015:</b>			<b>ACTUAL REVENUES TO DATE:</b>	
CEDIT Tax	6,764,569		Percentage of Collections:	0.00%
Miscellaneous (Commissioners)				
Federal/State Project Reimb-Highway	1,000,000			0.00%
	<u>7,764,569</u>		Total Percentage of Collections	<u>0</u>
TOTAL CASH & <b>ESTIMATED</b> REVENUES:	23,223,443		<b>ACTUAL CASH YEAR TO DATE:</b>	15,458,874
<b>ESTIMATED DISBURSEMENTS:</b>			<b>ACTUAL DISBURSEMENTS:</b>	
2015 Budget, Encumbrances and Additional Appropriations:				
Highway	11,478,283			
Planning	255,808			
Commissioners	7,472,609			
	<u>19,206,700</u>		Percentage of Disbursements	0.00%
TOTAL BUDGETED APPROPRIATION	19,206,700			0
AMOUNT LEFT FOR APPROPRIATION	<u><u>4,016,743</u></u>		REMAINING CASH BALANCE YTD:	<u><u>15,458,874</u></u>

FOR CONSIDERATION TODAY:

**APPROPRIATIONS**  
**UNAPPROPRIATIONS**

ALLEN COUNTY  
FINANCIAL REPORT  
**MAJOR BRIDGE FUND**  
January 1, 2015

January 15, 201) Meeting

Fund - 340

Dept - Highway

	<u>ESTIMATE</u>		<u>ACTUAL</u>	
CASH BALANCE AT 1/1/15	3,467,757			3,467,757
<b>ESTIMATED REVENUES FOR 2015:</b>				
2015 Property Tax	1,665,811			0.00%
Less Circuit Breaker Credit	<u>(201,666)</u>			
Total Property Taxes charged	1,464,145			0.00%
Less Allowance for Uncollected Property Tax	(29,283)			
Miscellaneous	<u>129,032</u>			0.00%
	1,563,894			
TOTAL CASH & <b>ESTIMATED</b> REVENUES:	5,031,651			<b>ACTUAL</b> CASH YEAR TO DATE: 3,467,757
<b>ESTIMATED DISBURSEMENTS:</b>				
2015 Budget	1,646,274			
2014 Encumbrances	2,784,039			
Additional Appropriations	<u>                    </u>			
TOTAL BUDGETED APPROPRIATION	4,430,313			Percentage of Disbursements 0.00% 0
AMOUNT LEFT FOR APPROPRIATION	<u><u>601,339</u></u>			<b>REMAINING CASH BALANCE YTD:</b> <u><u>3,467,757</u></u>

FOR CONSIDERATION TODAY:  
**APPROPRIATIONS**  
**UNAPPROPRIATIONS**

ALLEN COUNTY  
FINANCIAL REPORT FOR  
**COUNTY BOND FUND**  
January 1, 2015

January 15, 201)      **Meeting**

**Fund - 401**

**Department - Auditor**

	<u>ESTIMATE</u>		<u>ACTUAL</u>
CASH BALANCE AT 1/1/15	1,727,258		1,727,258
<b>ESTIMATED REVENUES FOR 2015:</b>		<b>ACTUAL REVENUES TO DATE:</b>	
2015 Property Tax	4,601,886	Percentage of Collections:	0.00%
Less Circuit Breaker Credit	-		
Total Property Taxes charged	4,601,886		0.00%
Less Allowance for Uncollected Property Tax	(92,038)		
Miscellaneous	350,089		0.00%
	4,859,937	Total Percentage of Collections	0
TOTAL CASH & <b>ESTIMATED</b> REVENUES:	6,587,195	<b>ACTUAL CASH YEAR TO DATE:</b>	1,727,258
<b>ESTIMATED DISBURSEMENTS:</b>		<b>ACTUAL DISBURSEMENTS:</b>	
2015 Budget	4,379,525		
2014 Encumbrances	0		
Additional Appropriations			
TOTAL BUDGETED APPROPRIATION	4,379,525	Percentage of Disbursements	0.00%      0
AMOUNT LEFT FOR APPROPRIATION	2,207,670	REMAINING CASH BALANCE YTD:	1,727,258
FOR CONSIDERATION TODAY:			
<b>APPROPRIATIONS</b>			
<b>UNAPPROPRIATIONS</b>			

ALLEN COUNTY  
FINANCIAL REPORT FOR  
**Rainy Day Fund**  
January 1, 2015

January 15, 201) **Meeting**

**Fund - 736**

**Department - Commissioners**

	<u>ESTIMATE</u>		<u>ACTUAL</u>
CASH BALANCE AT 1/1/15	13,208,131		13,208,131
<b>ESTIMATED REVENUES FOR 2015:</b>			<b>ACTUAL REVENUES TO DATE:</b>
			Percentage of Collections:
Community Corrections loan repayment			
Interest/Miscellaneous	16,000		0.00%
Highway loan repayment	320,000		0.00%
	336,000		Total Percentage of Collections
			0.00%      0
TOTAL CASH & <b>ESTIMATED</b> REVENUES:	13,544,131		<b>ACTUAL CASH YEAR TO DATE:</b> 13,208,131
<b>ESTIMATED DISBURSEMENTS:</b>			<b>ACTUAL DISBURSEMENTS:</b>
2015 Budget	0		
2014 Encumbrances			
Additional Appropriations			
	0		Percentage of Disbursements
TOTAL BUDGETED APPROPRIATION	0		0
			Temporary Loan to County General
AMOUNT LEFT FOR APPROPRIATION	13,544,131		REMAINING CASH BALANCE YTD: <u>13,208,131</u>

FOR CONSIDERATION TODAY:

**APPROPRIATIONS**  
**UNAPPROPRIATIONS**

## Summary of CC00102

Corporate tax rate reduction to 4.9% over 6 years (FY2022)

- Current reduction stops at 6.5% in FY2016
- A .25% reduction each year through FY2022 (*approximately \$18mm loss per year*)

Financial Institutions Tax (FIT) rate reduction to 4.9% over 6 years (Calendar Year 2023)

- Current reduction stops at 6.5% in 2017
- A .25% reduction each year (*approximately \$2mm loss per year*)

Local option small business personal property tax exemption

- Exempts non-utility business personal property with an acquisition cost < \$20,000, eliminates 50% of tax filers (*utilities regulated by IURC are not exempt*)
- Reduces BPP taxes paid by \$13.2mm and shifts \$7.6mm to other tax payers and causes circuit breaker increases of \$6.6mm
- Effective 7/1/15 (pay 2017 property taxes)
- Requires majority vote of COIT board
- Requires an annual certificate filed by the exempt taxpayer
- Imposes a \$25 penalty for the failure to file the required annual exempt certificate
- Prohibits TIF districts from receiving additional revenues solely because of the exemption of BPP

Local option for the elimination of property tax on non-utility new business personal property

- Effective 7/1/15 (pay 2017 property taxes)
- COIT Board is the authorizing authority

Local option super abatement of new business personal property

- Abatement period up to 20 years
- Flexible schedule of deduction each year of the abatement
- Local unit is the authorizing authority
- Requires a local unit that receives a claw back payment from a taxpayer for failing to comply with the terms of an abatement to make a pro-rata distribution of the claw back payment to all units

Commission on business personal property and business taxation

- Adds members representing schools, agriculture, and realtors
- Adds the study of the existing tools used by local units to address the circuit breaker impacts
- Adds the study of TIFs' impacts on local government
- Adds the study of the voting rules of the COIT Board to implement the local option on new business personal property

Propane sales tax credit

- Permits a retail merchant of propane to take a credit in April for the sales taxes collected for propane sold >\$2.50 per gallon during January through March 2014
- Requires retail merchants to credit their customers for this excess sales tax on the next delivery of propane
- Permits the retailer a collection allowance to cover administrative costs



assessed value of personal property, the county auditor shall apply deduction corrections in the manner provided in subsections (a) through (d), except that the assessed value and deduction determinations apply to the taxpayer's personal property return.

(f) A taxpayer is not required to file an application for a deduction under this section.

*As added by P.L.219-2007, SEC.33.*

#### **IC 6-1.1-12.1-16**

##### **Repealed**

*(Repealed by P.L.288-2013, SEC.19.)*

#### **IC 6-1.1-12.1-17 Version a**

##### **Abatement schedules**

*Note: This version of section effective until 7-1-2015. See also following version of this section, effective 7-1-2015.*

Sec. 17. (a) A designating body may provide to a business that is established in or relocated to a revitalization area and that receives a deduction under section 4 or 4.5 of this chapter an abatement schedule based on the following factors:

- (1) The total amount of the taxpayer's investment in real and personal property.
- (2) The number of new full-time equivalent jobs created.
- (3) The average wage of the new employees compared to the state minimum wage.
- (4) The infrastructure requirements for the taxpayer's investment.

(b) This subsection applies to a statement of benefits approved after June 30, 2013. A designating body shall establish an abatement schedule for each deduction allowed under this chapter. An abatement schedule must specify the percentage amount of the deduction for each year of the deduction. An abatement schedule may not exceed ten (10) years.

(c) An abatement schedule approved for a particular taxpayer before July 1, 2013, remains in effect until the abatement schedule expires under the terms of the resolution approving the taxpayer's statement of benefits.

*As added by P.L.173-2011, SEC.9. Amended by P.L.288-2013, SEC.20.*

#### **IC 6-1.1-12.1-17 Version b**

##### **Abatement schedules**

*Note: This version of section effective 7-1-2015. See also preceding version of this section, effective until 7-1-2015.*

Sec. 17. (a) A designating body may provide to a business that is established in or relocated to a revitalization area and that receives a deduction under section 4 or 4.5 of this chapter an abatement schedule based on the following factors:

- (1) The total amount of the taxpayer's investment in real and personal property.

- (2) The number of new full-time equivalent jobs created.
- (3) The average wage of the new employees compared to the state minimum wage.
- (4) The infrastructure requirements for the taxpayer's investment.

(b) This subsection applies to a statement of benefits approved after June 30, 2013. A designating body shall establish an abatement schedule for each deduction allowed under this chapter. An abatement schedule must specify the percentage amount of the deduction for each year of the deduction. Except as provided in section 18 of this chapter, an abatement schedule may not exceed ten (10) years.

(c) An abatement schedule approved for a particular taxpayer before July 1, 2013, remains in effect until the abatement schedule expires under the terms of the resolution approving the taxpayer's statement of benefits.

*As added by P.L.173-2011, SEC.9. Amended by P.L.288-2013, SEC.20; P.L.80-2014, SEC.5.*

#### **IC 6-1.1-12.1-18**

#### **Enhanced abatement for certain business personal property; specification of percentage amount; maximum duration; review of compliance with statement of benefits**

*Effective 7-1-2015.*

Sec. 18. (a) This section applies to a deduction provided under section 4.5 of this chapter for new personal property with respect to a statement of benefits approved after June 30, 2015.

(b) As used in this section, "business personal property" means personal property that:

- (1) is otherwise subject to assessment and taxation under this article; and
- (2) is used in a trade or business or otherwise held, used, or consumed in connection with the production of income.

The term does not include mobile homes assessed under IC 6-1.1-7, personal property held as an investment, or personal property that is assessed under IC 6-1.1-8 and is owned by a public utility subject to regulation by the Indiana utility regulatory commission. However, the term does include the personal property of a telephone company or a communications service provider if that personal property meets the requirements of subdivisions (1) through (2), regardless of whether that personal property is assessed under IC 6-1.1-8 and regardless of whether the telephone company or communications service provider is subject to regulation by the Indiana utility regulatory commission.

(c) As used in this section, "new personal property" means business personal property that:

- (1) a taxpayer places in service after the date the taxpayer's statement of benefits is approved by the designating body; and
- (2) has not previously been used in Indiana before the taxpayer acquires the business personal property.

(d) A designating body may establish an enhanced abatement schedule for a deduction described in subsection (a). An enhanced abatement schedule established under this subsection:

(1) must specify the percentage amount of the deduction for each year of the deduction; and

(2) may not exceed twenty (20) years.

(e) If a taxpayer is granted a deduction under section 4.5 of this chapter on an abatement schedule that exceeds ten (10) years through an enhanced abatement schedule established under subsection (d), the designating body shall conduct a public hearing to review the taxpayer's compliance with the statement of benefits provided to the designating body under this chapter after the tenth year of the abatement.

*As added by P.L.80-2014, SEC.6.*

\* effective  
7/1/15



# Vacant Building Info

11/26/14

(14) "New information technology equipment" means tangible personal property that:

(A) a deduction applicant installs on or before the approval deadline determined under section 9 of this chapter, in an economic revitalization area in which a deduction for tangible personal property is allowed;

(B) consists of equipment, including software, used in the fields of:

- (i) information processing;
- (ii) office automation;
- (iii) telecommunication facilities and networks;
- (iv) informatics;
- (v) network administration;
- (vi) software development; and
- (vii) fiber optics;

(C) the deduction applicant acquires in an arms length transaction from an entity that is not an affiliate of the deduction applicant; and

(D) the deduction applicant never used for any purpose in Indiana before the installation described in clause (A).

(15) "Deduction applicant" means an owner of tangible personal property who makes a deduction application.

(16) "Affiliate" means an entity that effectively controls or is controlled by a deduction applicant or is associated with a deduction applicant under common ownership or control, whether by shareholdings or other means.

(17) "Eligible vacant building" means a building that:

(A) is zoned for commercial or industrial purposes; and

(B) is unoccupied for at least one (1) year before the owner of the building or a tenant of the owner occupies the building, as evidenced by a valid certificate of occupancy, paid utility receipts, executed lease agreements, or any other evidence of occupation that the department of local government finance requires.

*As added by Acts 1977, P.L.69, SEC.1. Amended by Acts 1979, P.L.56, SEC.5; Acts 1980, P.L.42, SEC.1; Acts 1981, P.L.72, SEC.1; P.L.71-1983, SEC.1; P.L.56-1988, SEC.1; P.L.47-1990, SEC.2; P.L.42-1992, SEC.1; P.L.18-1992, SEC.21; P.L.25-1995, SEC.17; P.L.1-1996, SEC.39; P.L.4-2000, SEC.1; P.L.64-2004, SEC.4 and P.L.81-2004, SEC.48; P.L.216-2005, SEC.1; P.L.154-2006, SEC.24; P.L.219-2007, SEC.28; P.L.224-2007, SEC.4; P.L.288-2013, SEC.4.*

## IC 6-1.1-12.1-2

**Findings by designating body; economic revitalization area; residentially distressed area; conditions; property tax deductions; fees**

Sec. 2. (a) A designating body may find that a particular area within its jurisdiction is an economic revitalization area. However, the deduction provided by this chapter for economic revitalization areas not within a city or town shall not be available to retail

IC 6-1.1-12.1-1(17)

installed on or before March 1, 2000, shall be increased from thirty-three and one-third percent (33 1/3%) of true tax value to one hundred percent (100%) of true tax value for assessment dates after February 28, 2001.

(e) A deduction not fully allowed under subsection (c) in the first year the deduction is claimed or in a subsequent year permitted by section 4.5 of this chapter shall be carried over and allowed as a deduction in succeeding years. A deduction that is carried over to a year but is not allowed in that year under this subsection shall be carried over and allowed as a deduction in succeeding years. The following apply for purposes of this subsection:

(1) A deduction that is carried over to a succeeding year is not allowed in that year to the extent that the deduction, together with:

(A) deductions otherwise allowed under section 3 of this chapter;

(B) deductions otherwise allowed under section 4.5 of this chapter; and

(C) other deductions carried over to the year under this subsection;

would cause the assessed value of all real property and personal property of the owner in the taxing district to be less than the incremental net assessed value for that year.

(2) Each time a deduction is carried over to a succeeding year, the deduction shall be reduced by the amount of the deduction that was allowed in the immediately preceding year.

(3) A deduction may not be carried over to a succeeding year under this subsection if such year is after the period specified in section 4.5(c) of this chapter or the period specified in a resolution adopted by the designating body under section 4.5(e) of this chapter.

*As added by P.L.126-2000, SEC.7. Amended by P.L.205-2001, SEC.1; P.L.170-2002, SEC.17; P.L.146-2008, SEC.123; P.L.119-2012, SEC.20; P.L.288-2013, SEC.11.*

#### **IC 6-1.1-12.1-4.8**

##### **Property owner statement of benefits; findings by designating body; deduction periods, amounts, and limitations**

Sec. 4.8. (a) A property owner that is an applicant for a deduction under this section must provide a statement of benefits to the designating body.

(b) If the designating body requires information from the property owner for the designating body's use in deciding whether to designate an economic revitalization area, the property owner must provide the completed statement of benefits form to the designating body before the hearing required by section 2.5(c) of this chapter. Otherwise, the property owner must submit the completed statement of benefits form to the designating body before the occupation of the eligible vacant building for which the property owner desires to claim a deduction.



(c) The department of local government finance shall prescribe a form for the statement of benefits. The statement of benefits must include the following information:

- (1) A description of the eligible vacant building that the property owner or a tenant of the property owner will occupy.
- (2) An estimate of the number of individuals who will be employed or whose employment will be retained by the property owner or the tenant as a result of the occupation of the eligible vacant building, and an estimate of the annual salaries of those individuals.
- (3) Information regarding efforts by the owner or a previous owner to sell, lease, or rent the eligible vacant building during the period the eligible vacant building was unoccupied.
- (4) Information regarding the amount for which the eligible vacant building was offered for sale, lease, or rent by the owner or a previous owner during the period the eligible vacant building was unoccupied.

(d) With the approval of the designating body, the statement of benefits may be incorporated in a designation application. A statement of benefits is a public record that may be inspected and copied under IC 5-14-3.

(e) The designating body must review the statement of benefits required by subsection (a). The designating body shall determine whether an area should be designated an economic revitalization area or whether a deduction should be allowed, after the designating body has made the following findings:

- (1) Whether the estimate of the number of individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed occupation of the eligible vacant building.
- (2) Whether the estimate of the annual salaries of those individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed occupation of the eligible vacant building.
- (3) Whether any other benefits about which information was requested are benefits that can be reasonably expected to result from the proposed occupation of the eligible vacant building.
- (4) Whether the occupation of the eligible vacant building will increase the tax base and assist in the rehabilitation of the economic revitalization area.
- (5) Whether the totality of benefits is sufficient to justify the deduction.

A designating body may not designate an area an economic revitalization area or approve a deduction under this section unless the findings required by this subsection are made in the affirmative.

(f) Except as otherwise provided in this section, the owner of an eligible vacant building located in an economic revitalization area is entitled to a deduction from the assessed value of the building if the property owner or a tenant of the property owner occupies the eligible vacant building and uses it for commercial or industrial

purposes. The property owner is entitled to the deduction:

- (1) for the first year in which the property owner or a tenant of the property owner occupies the eligible vacant building and uses it for commercial or industrial purposes; and
- (2) for subsequent years determined under subsection (g).

(g) The designating body shall determine under section 17 of this chapter the number of years for which a property owner is entitled to a deduction under this section. This determination shall be made:

- (1) as part of the resolution adopted under section 2.5 of this chapter; or
- (2) by a resolution adopted not more than sixty (60) days after the designating body receives a copy of the property owner's deduction application from the county auditor.

A certified copy of a resolution under subdivision (2) shall be sent to the county auditor, who shall make the deduction as provided in section 5.3 of this chapter. A determination concerning the number of years the deduction is allowed that is made under subdivision (1) is final and may not be changed by using the procedure under subdivision (2).

(h) Except as provided in section 2(i)(5) of this chapter, and subject to section 15 of this chapter, the amount of the deduction the property owner is entitled to receive under this section for a particular year equals the product of:

- (1) the assessed value of the building or part of the building that is occupied by the property owner or a tenant of the property owner; multiplied by
- (2) the percentage determined by the designating body under section 17 of this chapter.

(i) The amount of the deduction determined under subsection (h) shall be adjusted in accordance with this subsection in the following circumstances:

- (1) If:
  - (A) a general reassessment of real property under IC 6-1.1-4-4; or
  - (B) a reassessment under a county's reassessment plan prepared under IC 6-1.1-4-4.2;

occurs within the period of the deduction, the amount of the assessed value determined under subsection (h)(1) shall be adjusted to reflect the percentage increase or decrease in assessed valuation that resulted from the reassessment.

- (2) If an appeal of an assessment is approved and results in a reduction of the assessed value of the property, the amount of a deduction under this section shall be adjusted to reflect the percentage decrease that resulted from the appeal.

(j) The department of local government finance may adopt rules under IC 4-22-2 to implement this section.

*As added by P.L.154-2006, SEC.28. Amended by P.L.219-2007, SEC.32; P.L.112-2012, SEC.28; P.L.288-2013, SEC.12.*

July 2013

**SALARY ORDINANCE  
2015**

Consideration of a salary ordinance establishing the pay for an employee within the budget of the Allen County IT Department 825-4001-411

<b>TITLE</b>	<b>APPROP</b>	<b>CLASSIFICATION</b>	<b>SALARY RANGE</b>
Extra Deputy Hire	11-03	PART-TIME	\$10 - \$25

**Retro to 12/13/14**

**WHEREAS:** The Allen County Council is apprised of the need to establish the salary ordinance for the Extra Deputy Hire and is in concurrence with this need.

**NOW THEREFORE: BE IT ORDAINED BY THE ALLEN COUNTY COUNCIL:**

**SECTION 1.** The salary, wages and other compensation paid this position within the budget of the Allen County IT Department is established as described above.

**SECTION 2.** No additional funds are needed.

**THIS ORDINANCE READ, CONSIDERED AND ADOPTED BY THE MEMBERS OF THE ALLEN COUNTY COUNCIL ON THE 15<sup>th</sup> DAY OF JANUARY, 2015.**

**MEMBERS OF THE ALLEN COUNTY COUNCIL**  
**AYE** **NAY**


**ATTEST:** \_\_\_\_\_  
**TERA K. KLUTZ, ALLEN COUNTY AUDITOR**  
**SECRETARY, EX-OFFICIO**



**AMENDED SALARY ORDINANCE  
2015**

Consideration of a salary ordinance amending the pay for an employee within the budget of the Allen County Circuit Court 100-6101-412

<b>TITLE</b>	<b>APPROP</b>	<b>CLASSIFICATION</b>	<b>SALARY RANGE FROM/TO</b>
Extra Deputy Hire	11-03	PART-TIME	\$6 - \$18/ \$7.25 - \$35

**WHEREAS:** The Allen County Council is apprised of the need to amend the salary ordinance for the Extra Deputy Hire and is in concurrence with this need.

**NOW THEREFORE: BE IT ORDAINED BY THE ALLEN COUNTY COUNCIL:**

**SECTION 1.** The salary, wages and other compensation paid this position within the budget of the Allen County Circuit Court is established as described above.

**SECTION 2.** No additional funds are needed.

**THIS ORDINANCE READ, CONSIDERED AND ADOPTED BY THE MEMBERS OF THE ALLEN COUNTY COUNCIL ON THE 158<sup>th</sup> DAY OF JANUARY, 2015.**

**MEMBERS OF THE ALLEN COUNTY COUNCIL**  
**AYE** **NAY**

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

**ATTEST:** \_\_\_\_\_  
**TERA K. KLUTZ, ALLEN COUNTY AUDITOR  
SECRETARY, EX-OFFICIO**





## COUNTY COUNCIL

### ADDITIONAL APPROPRIATION REQUEST FROM FUNDS OTHER THAN THE GENERAL FUND:

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DEPARTMENT: Allen County Community Corrections

LINE ITEM NUMBER: 846-9001-423.37-05 AMOUNT REQUESTED: \$ 300,000.00

CURRENT FUND BALANCE: -0-

EXPECTED ANNUAL REVENUE: -0-

IS REVENUE ON PACE TO MEET EXPECTATIONS? NA

STATUTORY GUIDELINES: NA

#### HOW WILL THIS APPROPRIATION BE USED?

The Air Service "Pilot" program in agreement with Corrisoft LLC for the lease of their electronic monitoring equipment and services beginning January 1, 2015 and ending June 30, 2015 (final payment to Corrisoft LLC to made no later than July 31, 2015).

#### SPECIFIC COST OF ITEM AND HOW WAS THIS COST DETERMINED?

The units are billed at a daily rate of \$18. We anticipate approximately 16,700 billing days (93 offenders prox 6 mo. )

#### HOW DOES THIS FIT INTO THE STRATEGIC PLAN?

Home Detention in combination with electronic monitoring is a large part of ACCC's current operation and its Strategic Plan.

#### WAS THIS A PART OF THE STRATEGIC PLAN? IF NOT, WHY NOT?

Not specifically, this "pilot" program opportunity was presented to ACCC by Corrisoft LLC a few months ago. We thought it was a good fit and opportunity to experience their new supervision products and services technology.

IS THIS A RECURRING EXPENSE? No

#### WILL OTHER EXPENDITURES BE NECESSARY?

This "pilot" will blend in administratively and operationally with our existing staff.

DISCUSSED WITH LIAISON? Yes

LIAISON'S NAME: Mr. Thomas Harris

# Allen County Community Corrections

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201 W. Superior St • Fort Wayne • IN • 48602  
(260) 449 – 7252 • (260) 449 – 7308 (fax)

December 24, 2014

Dear Allen County Council Members,

Enclosed please find our submission to be placed on Allen County Council's January 15, 2015 agenda. We are requesting to present for Council's approval an Additional Appropriation Request from Funds Other Than the General Fund. The additional appropriation is in the amount of \$300,000 to be placed in the 300 series Contractual Services fund line of the Fund 846, Air Service Pilot Fund for the balance of our 2014 – 2015 fiscal year.

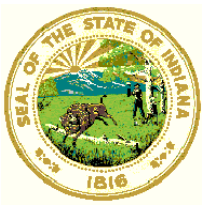
Please be aware that this total appropriation is twofold in its make-up: The ICJI Edward Byrne Memorial Justice Assistance (JAG) Grant in the amount of \$150,000 and a matching \$150,000 award from IDOC. A copy of the ICJI award notice has been provided for your reference and when made available a copy of the IDOC award notice will also be provided.

If you were to have any questions prior to the council meeting pertaining to this request, please contact me at 449-4543 and I will be happy to assist.

Sincerely,

Jeff Stevens  
Senior Finance Manager  
Allen County Community Corrections

Cc Kim Churchward, Executive Director



**STATE OF INDIANA**



Michael R. Pence, Governor  
Mary L. Allen, Executive Director

## Notice of Corrisoft Home Detention Monitoring Award

December 15, 2014

Allen County Community Corrections  
201 West Superior Street  
Fort Wayne, IN 46802

Re: Corrisoft Home Detention Monitoring – Allen County Community Corrections

Dear Javier Zaragoza:

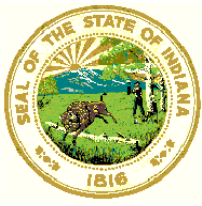
I am pleased to announce that the Indiana Criminal Justice Institute (ICJI) has approved your application for the Corrisoft Home Detention Monitoring project in the amount of \$150,000. Allen County Community Corrections seeks to implement advanced electronic monitoring services with Corrisoft Home Detention and GPS monitoring equipment, as an enhancement to its existing services for community supervision.

As you know, the ICJI must ensure all grantees meet the required federal, state and local special and reporting conditions applicable to this grant. This award is subject to all administrative and financial requirements, including the timely submission of all financial and programmatic reports. Awarded programs must be operational within 45 days of the grant start date. Programs that are not operational within this time period must notify their grant program manager.

JAG is a reimbursement based grant, subject to submission and approval of quarterly program and financial reports. Grant funds must be obligated during the grant period and obligations that are incurred during the grant period must be paid within 45 days following the end of the grant.

For the purpose of any audit, please refer to the following information:

- CFDA Number and Title: 16.738, Edward Byrne Memorial Justice Assistance Grant
- Federal Award Number: 2014-DJ-BX-1191
- Is award research/development?: No
- Federal Agency: U.S. Department of Justice, Office of Justice Programs, Bureau of Justice Assistance.



## STATE OF INDIANA



Michael R. Pence, Governor  
Mary L. Allen, Executive Director

You are reminded this award may have additional special conditions that will be attached to the corresponding grant agreement.

The ICJI strongly encourages all grantees to utilize innovative data and outcome driven approaches to meet the goals and objectives outlined in your application. Successful programs serve as a model for other similar programs throughout the nation and the state of Indiana. ICJI knows you will utilize the funds in ways that will maximize the effectiveness and positive impact of your program on the community.

If you have any questions about your grant award, please contact Terrie Grantham at [tgrantham@cji.in.gov](mailto:tgrantham@cji.in.gov) or (317) 232-1230. Congratulations, and we are looking forward to working with you throughout the duration of this project.

Sincerely,

A handwritten signature in blue ink that reads "Mary L. Allen".

Mary L. Allen  
Executive Director  
Indiana Criminal Justice Institute

ALLEN COUNTY  
FINANCIAL REPORT  
**Air Service Pilot Program**  
January 1, 2015

January 15, 2015 Meeting

Fund - 846

Dept - ACCC

	<u>ESTIMATE</u>		<u>ACTUAL</u>	
CASH BALANCE AT 1/1/15	0			0
<b>ESTIMATED REVENUES FOR 2015:</b>				<b>ACTUAL REVENUES TO DATE:</b>
				Percentage of Collections:
Estimated Revenue	300,000			0.00%
	300,000		Total Percentage of Collections	0.00%
TOTAL <b>ESTIMATED</b> CASH:	300,000			0
				<b>ACTUAL CASH YEAR TO DATE:</b>
				0
<b>ESTIMATED DISBURSEMENTS:</b>				<b>ACTUAL DISBURSEMENTS:</b>
2015 Budget	0			
2014 Encumbrances	0			
Additional Appropriations				
TOTAL BUDGETED APPROPRIATION	0		Percentage of Disbursements	0
AMOUNT LEFT FOR APPROPRIATION	300,000			0
				<b>REMAINING CASH BALANCE YTD:</b>
				0
FOR CONSIDERATION TODAY:				
<b>APPROPRIATIONS</b>	<b>300,000</b>			
<b>UNAPPROPRIATIONS</b>				