

City of Bloomington Common Council

Legislative Packet

11 December 2013

Special Session *immediately followed by a Committee of the Whole*

*For legislation and background material regarding Ordinance 13-22, please see the
[13 November 2013: Common Council Legislative Packet.](#)
All other material and legislation contained herein.*

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Packet Related Material

**Memo
Agenda
Calendar
Notices and Agendas:**

None

Annual Council Schedule for 2014

- **Annual Schedule**
 - **Memo to Council** from Dan Sherman Administrator/Attorney
Contact: Dan Sherman at 349-3409, shermamd@bloomington.in.gov

Legislation for Action at Special Session on Wednesday, December 11, 2013:

- **Res 13-16** To Approve the Interlocal Agreement Between Monroe County, Town of Ellettsville, and the City of Bloomington for Animal Shelter Operation for the Year 2014
 - Memo from Patty Mulvihill, Assistant City Attorney; Interlocal Agreement; Calculation Sheet; Statistics Sheet
*Contact: Patty Mulvihill at 349-3426 or mulvihip@bloomington.in.gov
Laurie Ringquist at 349-3870 or ringquil@bloomington.in.gov*
- **Ordinance 13-22** To Amend Title 15 of the Bloomington Municipal Code Entitled “Vehicles and Traffic” – Re: Stop and Signalized Intersections, One-Way Streets, Restricted Turns on Red at Signalized Intersections, Angle Parking, No Parking, Limited Parking, Accessible Parking for Persons With Physical Disabilities, Residential Neighborhood Parking, City Hall Visitor Parking, Violations and Penalties
Contact: Susie Johnson at 349-3516 or johnsons@bloomington.in.gov

Please see the Weekly Council Legislative Packet issued for the [November 13, 2013 Regular Session](#) for the legislation, memo, and summary for this item.

Legislation and Background Material for First Reading at the Special Session on December 11, 2013:

- **Ord 13-23** To Establish Procedure and Criteria for Consideration of Enterprise Zone Investment Deductions (EZIDs) for Property Located Within a Tax Allocation Area Pursuant to IC 6-1.1-45-9
 - Memo from Darryl Neher, Council President;
 - Map of Zone and Intersecting TIF districts;
 - Map of the City's Various Economic Development Areas;
 - Summary of Past Approvals;
 - EZID Spreadsheet for 2012 (taken from background material prepared for Ord 13-04);
 - EZ-2 Form (which applicant files with County Auditor)

Contact: Darryl Neher at 349-3409 or neherd@bloomington.in.gov or Dan Sherman at 349-3562 or shermamd@bloomington.in.gov

Minutes from Regular Session:

None

Memo

**Special Session Followed By a Committee of the Whole
on Wednesday, December 11th**

There are two meetings of the Council Wednesday evening. The first meeting is a Special Session where a new resolution (Res 13-16 – Approving the Animal Control Interlocal Agreement for 2014), a previously-considered ordinance (Ord 13-22 – Amending Title 15 [Vehicles and Traffic]), and the Annual Schedule will be ready for action by the Council. The resolution and Annual Schedule are included in this packet and summarized herein. The traffic ordinance can be found online as indicated above.

The second meeting is a Committee of the Whole which will discuss an ordinance introduced at the Special Session. That ordinance addresses procedures for Council consideration of certain Enterprise Zone Investment Deductions. It is included in this packet and is summarized herein.

New Items to Be Considered at the Special Session

Annual Schedule for 2014

This packet contains the proposed Council Schedule for 2014 and a memo explaining it. Please review the material and offer your comments in advance of its formal consideration at the Special Session next Wednesday. Once it's approved by the Council, our intern can wrap-up the Annual Calendar, which is a document the Council Office creates for the City staff and the public. It contains the dates, times, and places of City boards and commissions.

As you know, the Council generally meets on the first four Wednesdays of the month for Regular Sessions and Committee of the Wholes. In accordance with a recent survey of Council members, it will also meet on Fridays about twice a month for Staff-Council Internal Work Sessions to informally hear about upcoming legislation. Here are some of the meetings that would not follow the usual rule (please see the proposed Schedule and Memo for a more detailed presentation):

- **January** – This schedule proposes holding:
 - an Organizational Meeting and Committee of the Whole on Wednesday, January 8th (which is the second Wednesday of the month and the last day to hold this meeting without a special vote of the Council);
 - No meeting on the fifth Wednesday of that month.
- **February** – *Nothing unusual*
- **March** - This schedule proposes holding the second Regular Session and Committee of the Whole on the fourth Wednesday of the month to avoid meeting during Spring Break (which falls on the third Wednesday).
- **April** - This schedule proposes taking advantage of a five-Wednesday-month to schedule around the second night of Passover (a Jewish holiday) by:
 - Shifting the second Regular Session and Committee of the Whole to the fourth and fifth Wednesdays of the month.

Budget Meetings (May, August, September, and October) - This schedule generally proposes following last year's example by holding the:

- Budget Advance on the second Wednesday in May (May 14th) at 5:30 p.m.;
 - Four evenings of Departmental Budget Hearings at 6:00 p.m. commencing on the third Monday of *August* (and running from August 18th to 21st), and
 - Final Budget hearings starting with a Special Session and Committee of the Whole on the fourth *Tuesday* in September (because the fourth Wednesday falls on Rosh Hashanah) and ending with a Special Session on the second Wednesday in October.
- **June** – This schedule continues the practice of holding:
 - A Special Session on the fourth Wednesday of June in order to act on the Annual Tax Abatement Report
 - **July** – This schedule follows last year's example by commencing the Council Summer Recess after the second Regular Session of that month.
 - **August** – As noted above (under Budget Meetings), this schedule follows last year's example by holding:
 - the Department Budget Hearings starting on the third Monday in August; and
 - a Regular Session and Committee of the Whole on the last Wednesday of the month.
 - **September** – As noted above, this schedule follows last year's example by starting the first legislative cycle in September with an evening of meetings on the last Wednesday of August and ending the month by commencing the special Budget Cycle that will wrap in the second week of October. However, in order to avoid meeting on Rosh Hashanah (Jewish New Year), it holds the initial budget evening on the fourth *Tuesday* rather than the fourth Wednesday in September. As a result, it proposes holding a:
 - Regular Session on Wednesday, September 3rd;
 - Committee of the Whole on Wednesday, September 10th;
 - Regular Session on Wednesday, September 18th; and
 - Special (Budget) Session and Committee of the Whole on Tuesday, September 23rd.

- **October and November** – Like last year, this schedule takes advantage of a fifth Wednesday in October to meet four times during the two legislative cycles in November without meeting on the night before Thanksgiving (which is prohibited by local code). In particular, it proposes holding a:
 - Regular Session on the October 29th (*fifth Wednesday of October*);
 - Committee of the Whole on November 5th (*first Wednesday in November*);
 - Regular Session on November 12th (*second Wednesday in November*);
 - Committee of the Whole on November 19th (and not meeting on the fifth Wednesday); and

- **Fifth Wednesdays** - note that there are five “fifth Wednesdays” next year (in January, April, July, October, and December) which affect deadlines for filing legislation and provide opportunities to shift your meetings around.)

- **Other Exceptions and Irregularities**
 - Of more interest to the Office of the Mayor than Council members, Staff/ Council Internal Work Sessions and Legislative Deadlines Overlap on:
 - Friday, March 14th
 - Friday, May 23rd
 - Wednesday, August 13th

 - Also of interest to the Office of the Mayer, Deadlines for Ordinances and Resolutions Overlap on:
 - Monday, September 8th
 - Wednesday, September 10th (*Budget Legislation*)
 - Monday, December 22nd

 - Unusual Dates for Staff/Council Internal Work Sessions:
 - Friday, March 21st (*during Spring Break*)
 - Wednesday, August 13th

Resolution for Consideration at Special Session

**Res 13-16 Approving the Animal Control Interlocal Agreement
Between the County, Town of Ellettsville and City for 2014**

Res 13-16 is the first of two items to be considered at the Special Session next Wednesday. It authorizes the signing of an *Interlocal Agreement* between Monroe County, the Town of Ellettsville, and the City regarding the funding for Animal Shelter operations in 2014. The total of those payments to the City will be \$330,476.

Under the terms of the *Agreement*, the County will pay a total of \$305,445 and the Town of Ellettsville will pay a total of \$25,031 to the City for work we do on their behalf next year. This work includes the services done by the City in sheltering animals coming from the County and otherwise assisting in County operations (i.e., dispatching runs and giving information to callers), but is distinct from the City's animal control field operations, education program and volunteer program. The amount of payment is based upon a long-standing formula that takes into account the cost of shelter operations (which is about half the City's Animal Control budget), offsetting revenues and the percentage of shelter operations attributable to animals coming from these jurisdictions during the previous year.¹ Please note that total payments will go up by \$17,144 in 2014.

The formula works as follows:

Projected Budget for Animal Shelter Operations for 2014 (including increases in budgeted expenses and offset by adoption revenues [\$109,961])	\$718,426 <i>(up \$65,651 from last year)</i>
Percentage of Shelter Operations Attributable to County (This is based upon the percentage of animals taken in 2012 by the Shelter that arrive from the County. According to the Memo to the Council, the Shelter received a total of 4,098 animals, with 1,882 coming from the County (1,718) and the Town of Ellettsville (164). It appears that the number of animals handled by the Shelter increased by 51 between 2011 and 2012.)	<u>x 46 %</u> <i>(down 2% from last year)</i>
TOTAL	\$ 330,476 <i>(up \$17,144 from last year)</i>

¹ Please note that because of budget constraints, the base year for calculating operational expenses attributable to the Town of Ellettsville will be 2013 and the corresponding base year for Monroe County will be the estimated figure for 2014.

Ordinance to be Introduced at the Special Session and Discussed at the Committee of the Whole Next Wednesday Evening

Ord 13-23 creates a procedure and criteria for consideration of Enterprise Zone Investment Deductions (EZIDs) that are located within Tax Allocation Areas (TIF districts). Enterprise Zones (Zones) are statutorily enabled economic development devices used by localities to revitalize a well-defined blighted area by offering a set of tax incentives for businesses (and, in some instances, residents) located in that area. Zones are operated by a non-profit Urban Enterprise Association which receives a portion of the incentives to promote Zone programs.² EZIDs are one of those incentives and provide for a 10-year, 100% property tax deduction on “qualified investments”³ made within the zone. Only those EZIDs that fall within a TIF district require approval by the City Council; all other EZIDs are merely obtained by the tax payer filing an EZ-2 form (*attached*) with the County Auditor between March 1st and May 15th of the year the deduction is sought. The County Auditor then makes determination of eligibility based upon compliance with statutory requirements.

The General Assembly began offering EZIDs in 2005 and three years later, established that investments located within a TIF district required approval by the Council before the tax payer was entitled to the deduction. IC 6-1.1-14-9 While there is little guidance on why the General Assembly provided for Council approval of this subset of EZIDs, the intent behind the legislation appears to be tied to the Circuit Breaker Legislation and the effect these deductions might have on the health of the underlying TIF districts. According to Ord 13-04, approved earlier this year, this subset of EZIDs “could significantly reduce TIF revenue and negatively impact the City’s ability to perform projects needed for public safety and welfare, and for economic development.” In fact, a spreadsheet prepared for that legislation indicated that the Thomson, Adams, and Downtown TIF districts

² Our association is known as the Bloomington Urban Enterprise Association (BUEA) and is administered through the HAND department. Under statute, the recipient of these tax incentives must turn over 1% of amounts over \$1,000 to the Indiana Economic Development Corporation as a “registration fee” per IC 5-28-15-5(a)(4)(A) and an amount determined by the City Council to the BUEA in the form of a “participate fee” per IC 5-28-15-5(b). In Bloomington, the participation fee, in most cases, is 20%. However, as a result of adoption of Ord 13-04 earlier this year, in the case of EZIDs located within TIF districts, the participation fee is 29% ,with the additional 9% being transferred from the BUEA to the Redevelopment Commission to “recoup a portion of the TIF revenues lost due to the EZID.”

³ Under IC 6-1.1-45-7, a “qualified investment” means “any of the following expenditures relating to an enterprise zone location on which a taxpayer’s zone business is located: (1) The purchase of a building;(2) The purchase of new manufacturing or production equipment; (3) Costs associated with the repair, rehabilitation, or modernization of an existing building and related improvements; (4) Onsite infrastructure improvements; (5) The construction of a new building; (and) (6) Costs associated with retooling existing machinery.”

did not receive any part of approximately \$1.3 million of such deductions in 2012. (*See attached Spreadsheet*)

While the Council has only considered about a half-dozen such applications since they were required to approve them in 2008 (*See attached Summary of Past Approvals*), it anticipates more applications in the future given the broad range of activities that constitute a “qualified investment” and the pace of development we are experiencing within the downtown. With that in mind, Council President Neher enlisted the help of Councilmembers Ruff and Sturbaum along with staff in the Economic and Sustainable Development department, HAND department, and Legal department⁴ to be part of a “working group” to develop criteria and procedures for consideration of these deductions. The rest of this memo, briefly describes and explains the provisions of the ordinance.

Ord 13-23

The ordinance sets forth the manner by which the City Council will exercise its power to approve requests for EZIDs as provided by IC 6-1.1-45-9(d)(3).⁵

Responsibility for Processing Applications – Part (a)

The ordinance makes the administrative staff of the Bloomington Urban Enterprise Association (BUEA Staff) responsible for processing applications. This was largely due to their existing role in tracking all Zone tax incentives and the already existing lines of communication they have with Zone businesses.

Delegation of Preparation of Schedule - Part (b)

The ordinance authorizes the BUEA staff, after consultation with the Office of the Mayor and Office of the Common Council, to prepare a schedule that allows for City review of the application in time for the applicant to file its EZ-2 form with the Monroe County Auditor by the May 15th deadline.

⁴ The Council Office wants to recognize and thank the following participants: Danise Alano-Martin and Jason Carnes (ESD), Lisa Abbott and Doris Sims (HAND), and Susan Failey (Legal).

⁵ In absence of a specific manner for exercising those powers prescribed by statute, the legislation is presented in the form of an ordinance in accordance with IC 36-1-3-6.

Delegation of Preparing Written Application, Procedure and Criteria – Part (c)

The ordinance authorizes the BUEA staff to prepare written materials including an application form, description of program procedures and criteria, and, in concert with the ESD staff, elaborate and supplement program procedures and criteria as long as it is consistent with this ordinance. This is intended to give the BUEA staff room to develop program materials for applicants and have the two departments coordinate their efforts in the course of addressing procedural issues that will inevitably arise with a new program.

Ineligible Investments and Applications - Part (d)

The ordinance addresses a concern that investments might still be eligible for Council consideration and a deduction long after the investments have been made. It does so by declaring that applications filed more than two years after the qualified investment was made are ineligible for consideration and will be deemed denied by BUEA Staff upon proof of that fact. It's my understanding that the DLGF precludes the filing of a deduction more than 10 years after the qualified investment was made. The ordinance states that the year a "qualified investment made" shall be determined by the date the Assessed Value of the property was first increased due to the qualified investment. This is intended to mesh with IC 6-1.1-45-9, which establishes the method for calculating the value of the deduction.

Staff Review and Advisory Statement – Part (e)

ESD staff are called upon to act in an "advisory capacity" and prepare a statement that addresses the "public benefits and other impacts of the project" upon the various TIF districts, Enterprise Zone, Community Revitalization Enhancement districts, and Certified Technology Park that intersect with the Enterprise Zone. Please note that the phrase "public benefits and other impacts" includes, but is not limited to "employment impacts, wage structure, contributions to the area of development, and the nature of ownership and occupation of the property." Also, the term "project" is defined as the qualified investment, deduction and development of the whole. This formulation evolved over time and input, and might best be characterized as an attempt to provide an assessment of broad, yet knowable consequences of these private investments.

Council Consideration of Application – Part (f)

Each year, BUEA staff are called upon to apprise the Council of any applications that were filed in accordance with the schedule. In regard to those applications that were not ineligible under part (d), BUEA staff must submit a resolution, the statement prepared by the ESD department, and any related material to the Council for its review and, “when appropriate, formal action.” The latter phrase allows the Council - typically via the power of the President to set the agenda - to avoid formal consideration of any application coming forward from staff. This choice of language indicates that the Council does not intend to create a right to a formal review of any application for said deductions and that the usual legislative judgments, like the press of other priorities or the apparent merits of the application, may be a basis for not hearing the application.

Importantly, this provision establishes the criteria or standard for review of EZID applications by the Council. It is a broad and legislative one. While difficult to quantify, it is intended to focus your inquiry on the public benefits and costs of the project, yet allow Council members room to consider factors important to them. In particular, the disposition of applications under formal review of the Council should depend upon “whether the project significantly promotes the health of the various affected TIF and economic development districts within or adjacent to the Enterprise Zone, the Enterprise Zone itself, and the vitality of the area in general.”

As a final step, the City Clerk is obligated to notify the County Auditor of the final outcome of all applications by the May 15th deadline for filing the EZ-2 form with that office.

Reports – Part (g)

This section provides for the Council to request or the BUEA staff, on its own initiative, to submit reports to the Council for “appropriate action” and provides examples of what those reports might entail. Typical among them, is one proposed by staff, which involves an annual report with a summary of EZID properties in TIF districts and the value of these deductions. Other examples include raising any issues that may deserve consideration by the Council.

**NOTICE AND AGENDA
BLOOMINGTON COMMON COUNCIL
SPECIAL SESSION AND COMMITTEE OF THE WHOLE
7:30 P.M., WEDNESDAY, DECEMBER 11, 2013
COUNCIL CHAMBERS SHOWERS BUILDING, 401 N. MORTON ST.**

SPECIAL SESSION

I. ROLL CALL

II. AGENDA SUMMATION

III. LEGISLATION FOR SECOND READING AND RESOLUTIONS

1. Resolution 13-16 To Approve the Interlocal Agreement Between Monroe County, Town of Ellettsville, and the City of Bloomington for Animal Shelter Operation for the Year 2014

Committee Recommendation: None

2. Ordinance 13-22 To Amend Title 15 of the Bloomington Municipal Code Entitled “Vehicles and Traffic” – Re: Stop and Signalized Intersections, One-Way Streets, Restricted Turns on Red at Signalized Intersections, Angle Parking, No Parking, Limited Parking, Accessible Parking for Persons With Physical Disabilities, Residential Neighborhood Parking, City Hall Visitor Parking, Violations and Penalties

Committee Recommendation (*recommended on 11/20/13*): Do Pass 6-0-3

IV. LEGISLATION FOR FIRST READING

1. Ordinance 13-23 To Establish Procedure and Criteria for Consideration of Enterprise Zone Investment Deductions (EZIDs) for Property Located Within a Tax Allocation Area Pursuant to IC 6-1.1-45-9

V. COUNCIL SCHEDULE

1. Council Schedule for 2014

VI. ADJOURNMENT

to be followed immediately by a

COMMITTEE OF THE WHOLE

Chair: Dorothy Granger

1. Ordinance 13-23 To Establish Procedure and Criteria for Consideration of Enterprise Zone Investment Deductions (EZIDs) for Property Located Within a Tax Allocation Area Pursuant to IC 6-1.1-45-9

Sponsor: Council President Darryl Neher, District V



**City of Bloomington
Office of the Common Council**

To Council Members
From Council Office
Re Weekly Calendar – 09 – 13 December 2013

Monday, 09 December

5:00 pm Farmers' Market Advisory Council – Community Room at Bloomingfoods, 316 W 6th St.
5:30 pm Plan Commission, Council Chambers

Tuesday, 10 December

4:30 pm Commission on Aging, Hooker Room
6:00 pm Bloomington Commission on Sustainability, McCloskey
6:30 pm Sister Cities International – CubAmistad, Dunlap
6:30 pm Sister Cities International – Posoltega, Kelly
7:30 pm Sister Cities International, Kelly

Wednesday, 11 December

9:30 am Tree Commission - Rose Hill Cemetery, 930 W. 4th St.
2:00 pm Hearing Officer, Kelly
4:30 pm Environmental Resources Advisory Council, Parks Conference Room #250
5:00 pm Bloomington Arts Commission, McCloskey
5:30 pm Commission on the Status of Black Males, Hooker Room
7:30 pm Common Council Special Session followed by a Committee of the Whole, Council Chambers

Thursday, 12 December

12:00 pm Housing Network, Council Chambers
12:00 pm Common Council Sidewalk Committee, McCloskey
4:00 pm Monroe County Solid Waste Management District - Courthouse, Judge Nat U. Hill III Room
4:30 pm Historic Preservation Commission, McCloskey

Friday, 13 December

No meetings are scheduled for this date.

Posted and Distributed: Friday, 6 December 2013

**COMMON COUNCIL
MEETING SCHEDULE AND LEGISLATION DEADLINES FOR THE YEAR 2014
(Subject to Revision by Common Council)**

LEGIS CYCLE	INTERNAL WORK SESSIONS ¹¹	DEADLINE FOR ORDINANCES; E-MAILED TO CCL BY NOON	DEADLINE FOR RESOLUTIONS; E-MAILED TO CCL BY NOON	REGULAR SESSION 1 st READING FOR ORDS.	COMMITTEE DISCUSSION	REGULAR SESSION 2 nd READINGS AND RESOLUTIONS	<i>* Note on Legislative Cycle</i>
1	Fri. Dec. 20 (2013)	Mon. Dec. 23 (2013)	Mon. Dec. 23 (2013)	¹ Jan. 8	¹ Jan. 8	Jan. 15	
2	Fri. Jan. 3	Mon. Jan. 6	Mon. Jan. 13	Jan. 15	Jan. 22	² Feb. 5	
3	Fri. Jan 24	Mon. Jan. 27	Mon. Feb. 3	² Feb. 5	Feb. 12	Feb. 19	
4	Fri. Feb. 7	Mon. Feb. 10	Fri. Feb. 14	Feb. 19	Feb. 26	Mar. 5	
5	Fri. Feb. 21	Mon. Feb. 24	Mon. Mar. 3	Mar. 5	Mar. 12	³ Mar. 26	
6	Fri. Mar. 14	Fri. Mar. 14	Fri. Mar. 14	³ Mar. 26	³ Mar. 26	Apr. 2	
7	Fri. Mar. 21	Mon. Mar. 24	Mon. Mar. 31	Apr. 2	Apr. 9	⁴ Apr. 23	
8	Fri. Apr. 11	Mon. Apr. 14	Mon. Apr. 21	⁴ Apr. 23	⁴ Apr. 30	May 7	
9	Fri. Apr. 25	Mon. Apr. 28	Fri. May 2	May 7	⁵ May 14	May 21	
10	Fri. May 9	Mon. May 12	Mon. May 19	May 21	May 28	June 4	
11	Fri. May 23	Fri. May 23	Mon. June 2	June 4	June 11	June 18	
12	Fri. June 6	Mon. June 9	Mon. June 16	June 18	⁶ June 25	July 2	
13	Fri. June 20	Mon. June 23	Fri. June 27	July 2	July 9	⁷ July 16	

**SUMMER RECESS AND
DEPARTMENTAL BUDGET HEARINGS (STARTING THE THIRD MONDAY IN AUGUST) ⁵**

14	¹¹ Wed. Aug. 13	Wed. Aug. 13	Wed. Aug. 13	⁷ Aug. 27	⁷ Aug. 27	Sep. 3	
15	Fri. Aug. 22	Mon. Aug. 25	Fri. Aug. 29	Sep. 3	Sep. 10	Sep. 17	
16	N/A	Wed. Sep. 10	Wed. Sep. 10	⁸ Sep. 23	⁸ Sep. 23	⁸ Oct. 8	
17	Fri. Sept. 5	Mon. Sep. 8	Mon. Sep. 8	Sep. 17	Oct. 1	Oct. 15	
18	Fri. Oct. 3	Mon. Oct. 6	Mon. Oct. 13	Oct. 15	Oct. 22	¹⁰ Oct. 29	
19	Fri. Oct. 17	Mon. Oct. 20	Mon. Oct. 27	¹⁰ Oct. 29	¹⁰ Nov. 5	¹⁰ Nov. 12	
20	Fri. Oct. 31	Mon. Nov. 3	Fri. Nov. 7	¹⁰ Nov. 12	¹⁰ Nov. 19	Dec. 3	
21	Fri. Nov. 14	Wed. Nov. 19	Mon. Dec. 1	Dec. 3	Dec. 10	⁷ Dec. 17	

YEAR END RECESS

First Legislative Cycle for 2015:

1	Fri. Dec. 19 (2014)	Mon. Dec. 22 (2014)	Mon. Dec. 22 (2014)	¹ Wed. Jan. 14 (2015)	¹ Wed. Jan. 14 (2015)	Wed. Jan. 21 (2015)	
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Deadlines for Legislation: The deadline for submitting legislation and all accompanying materials, including a summary memo, is due at noon on the date listed. For information on the manner for submitting these materials, please inquire with the Council Office.

Unless otherwise indicated, the Council meets on the first four Wednesdays of the month in the Council Chambers in Room 115 of the Showers Center, 401 North Morton, at 7:30 p.m. It also meets for a Staff-Council Internal Work Session on Fridays about 10 days before the beginning of the next legislative cycle typically to hear about items to be considered during that legislative cycle. (See Footnote #11)

** Note on the Legislative Cycle: While it is typical for legislation introduced in one cycle to get final action during the same cycle, that does not necessarily happen with every piece of legislation. The Council may schedule the matter for further consideration at subsequent Committees of the Whole, Regular Sessions or Special Sessions.*

The following footnotes list and explain the exceptions to this general rule:

- The Council will hold an annual Organizational Meeting on this date when, along with other matters, it elects officers and gives legislation first reading. Under local code, the meeting must be held by the second Wednesday in January unless rescheduled by a majority of the Council. (BMC 2.04.010 and BMC 2.04.050[a, c & d]). This meeting will be immediately followed by a Committee of the Whole.
- There will be two weeks between the Committee of the Whole and the Regular Session due to the occurrence of a fifth Wednesday in this month.
- The Council will hold its second Regular Session and Committee of the Whole in March on the 26th in order to avoid meeting during Spring Break (March 19th).
- Because April 16th falls on the Jewish holiday of Passover and because there are five Wednesdays in April, the Council will hold its second Regular Session on April 23rd and its second Committee of the Whole on April 30th.
- The Council will hold a Council Budget Advance in the McCloskey Room (Room 135) of City Hall at 5:30 p.m. on Wednesday, May 14th and Departmental Budget Hearings in the Council Chambers at 6:00 p.m. on Monday, August 18th, Tuesday, August 19th, Wednesday, August 20th, and Thursday, August 21st, 2014.
- The Council will hold a Special Session at 7:30 p.m. on June 25th before the Committee of the Whole to consider the Annual Tax Abatement Report.

(Over)

7. BMC 2.04.060[e] & [g] call for the Council to take a brief recess after the first Regular Session in August and the second Regular Session in December, and not introduce legislation for first reading at these meetings. By approving this Annual Schedule, the Council will be taking the Summer Recess after the second Regular Session in July and returning in the latter part of August for four evenings of Departmental Budget Hearings as well as an evening with a Regular Session and Committee of the Whole on the last Wednesday of the month.

8. After holding Departmental Budget Hearings in the latter part of August (See Footnote #5), the Council will formally consider the City Budget for 2015 during a separate legislative cycle (known as the "Budget" cycle) starting in late September and ending in early October. Last year, this Budget cycle started with a Special Session and Committee of the Whole on the fourth Wednesday in September and ended with a Special Session on the second Wednesday in October. Except for holding the initial meetings on the fourth Tuesday of September (because Rosh Hashanah - the Jewish New Year - falls on the fourth Wednesday this year), the Council will follow the same schedule in 2014. Please note that the statutorily required public hearings associated with the City Budget package will be held during the aforementioned Committee of the Whole.

10. The Council will not meet on the fourth Wednesday of November because it is the night before the Thanksgiving Holiday (BMC 2.04.050(f)). By taking advantage of the fifth Wednesday in October (when the Council does not ordinarily meet) and by holding the four meetings in November a week earlier than usual, the Council will be able to schedule four evenings of meetings for the two legislative cycles in November. Those evenings include: a Regular Session on October 29th, Committee of the Whole on November 5th, Regular Session on November 12th and a Committee of the Whole on November 19th.

11. Staff-Council Internal Work Sessions provide an opportunity for the Council members to learn about City initiatives, most of which are close to formal consideration by the Council. Except for the date of meeting on Wednesday, August 13th, these meetings will be held on a Friday at noon in the Council Office (Room 110 of City Hall).



City of Bloomington
Office of the Common Council

To: Council Members
From: Council Office
Re: Approving the Annual Schedule for Year 2014 by December 11th
Date: December 6, 2013

Contents

Memo with Highlights of Meeting and Scheduling Issues
Proposed Annual Schedule for 2014

Memo

I generally submit the Annual Schedule for the next year to the Council in November for review and comment and for action in early December. This practice allows the Council Office to get a head start on the new year (and is not done to meet any legal requirement). Along with the Annual Schedule, the Council Office also prepares an Annual Calendar for the entire City, which contains Council meeting dates. By having you vote on the Annual Schedule in early December, the Council Office can use the Council Intern, rather than the full-time employees, to finish and distribute the Annual City Calendar.

The Council typically meets on the first four Wednesdays of the month, with Regular Sessions being held on the first and third Wednesday and Committees of the Whole being held on the second and fourth Wednesday. And, as recommended for next year, it also holds a Staff-Council Internal Work Session to hear about legislation coming forward at the next Legislative Cycle on Friday at noon approximately two weeks before ordinances considered during that cycle would be introduced at the Council Regular Session.

Explanation of the Schedule Sheet. The Annual Schedule presents these meetings in legislative cycles which appear as 21 rows with 7 columns. The rows indicate the 21 legislative cycles next year. Legislative cycles begin with a Regular Session, are followed by a Committee of the Whole, and end with another Regular Session. These columns indicate:

Table with 7 columns: Column 1 (Legislative Cycles), Column 2 (Internal Work Sessions), Column 3 (Deadline for Filing Ordinances), Column 4 (Deadline for Filing Resolutions), Column 5 (Regular Session (When Ordinances are Introduced)), Column 6 (Committee Discussion (When Ordinances and Resolutions are Discussed)), Column 7 (Regular Session (When Ordinances and Resolutions are Scheduled for Second Reading))

Deadlines. The deadline for legislation generally falls 10 days before the meeting at which the legislation is scheduled to be introduced (whether at a Regular Session or a Committee of the Whole) and provides time for staff to review the legislation and prepare the weekly legislative packet for distribution on Friday. The deadline is typically on the Monday of the week before that meeting (or, in other words, the Monday of the week the Council Legislative packet for the upcoming meeting goes out). However, the deadline is moved back a day when there is a City holiday during that week and is moved back further when there are 5th Wednesdays in the month. This latter change allows staff to take time-off other than during the Summer Recess. Please note that the Bloomington Municipal Code requires legislation and background material be filed at least ten days before the item is to be introduced at the Council, unless extended by a vote of the Council or decision of the Council President. (BMC 2.04.270)

Explanation of the Footnotes. The footnotes in the Annual Schedule indicate those occasions when the Council: 1) does not follow the usual four-Wednesdays-a-month routine; 2) does not meet on Friday at noon for a Staff/Council Internal Work Session; or 3) meets at some other time or day for some reason (typically due to budget deliberations).

Religious Holidays. Please note that the Annual Schedule would shift the second Regular Session and second Committee of the Whole in April to the following weeks (which is made possible by a five-Wednesday month) to avoid meeting on Passover and would shift the Special Budget Session on the fourth Wednesday to the *fourth Tuesday* in September to avoid meeting on Rosh Hashanah (the Jewish New Year).

There may be other religious holidays you want to observe and for that reason a copy of the IU "Religious Observances" is available in the Council Office or can be found on the web at http://www.indiana.edu/~vpfaa/docs/religious_observances/religious-observances-calendar-2013-2018.pdf

Please review the following highlights and the accompanying schedule and be prepared to vote on the schedule on December 11th.

Proposed Annual Schedule - Highlights and Issues

January

Wednesday, January 8 Organizational Meeting and Committee discussion.

Please note that the schedule sets this meeting on the second Wednesday of the month (January 8th) which, with a recent change in our local code, is the last day we can hold that meeting without suspending the rules. (BMC 2.04.090)

Wednesday, January 29th *No Meeting – 5th Wednesday*

February

(Nothing Unusual)

March

In 2014, Spring Break will occur during the week of March 16th – 22nd. This schedule would have the Council meet for a Regular Session followed by a Committee of the Whole on the fourth Wednesday of March to avoid meeting over Spring Break.

Wednesday, March 19th

No Meeting – Spring Break

Friday, March 21st

Staff/Council Internal Work Session (over Spring Break)

Wednesday, March 26th

Regular Session immediately followed by a Committee of the Whole

April

The schedule takes advantage of a five-Wednesday month to avoid meeting on the second night of Passover.

Wednesday, April 16th

No Meeting

Wednesday, April 23rd

Move second Regular Session to fourth Wednesday

Wednesday, April 30th

Move second Committee of the Whole to the fifth Wednesday

May

Wednesday, May 14th

“Budget Advance” in the McCloskey Room at 5:30 p.m.

Please note that the Office of the Mayor reviewed and did not find any problems with this draft of the Annual Schedule.

June

Wednesday, June 25th

As in the past, the Council will hold a Special Session this evening before the Committee discussion in order to consider the Annual Tax Abatement Report

July

This schedule starts Summer Recess in mid-July and moves Departmental Budget Hearings to the third Monday in August.

Wednesday, July 16th

Summer Recess begins at end of the second Regular Session in July.

August

This schedule follows last year’s shift of budget and other hearings to and within August.

Wednesday, August 13th

Staff/Council Internal Work Session (on a Wednesday)

Monday, August 18th -

Start four evenings of Departmental Budget Hearings

Thursday, August 21st

End Departmental Budget Hearings

Wednesday, August 27th

Regular Session followed by Committee of the Whole

September

This schedule follows last year's change in budget hearings and other meetings in September, and also proposes meeting on the last Tuesday in the month to avoid meeting on Rosh Hashanah

Wednesday, September 3rd Regular Session which wraps up the legislative cycle starting the last week in August

Wednesday, September 10th Committee of the Whole

Wednesday, September 17th Regular Session

Tuesday, September 23rd Special Budget Session and Committee of the Whole proposed for Tuesday in order to avoid meeting on Rosh Hashanah

October

This schedule wraps up the budget at a Special Session on the second Wednesday and starts first legislative cycle in November on fifth Wednesday of October.

Wednesday, October 1st Committee of the Whole

Wednesday, October 8th Special (Budget) Session

Wednesday, October 15th Second Regular Session

Wednesday, October 22nd Second Committee of the Whole

Wednesday, October 29th First Regular Session for first legislative cycle in November – *on fifth Wednesday*

November

As in 2013, there are five Wednesdays in October and, as always, the Council does not meet on the Wednesday before Thanksgiving. The fifth Wednesday in October will allow the Council to hold four evenings of meeting for the two legislative cycles in November by shifting those evenings a week earlier, starting with the fifth Wednesday in October.

Wednesday, October 29th Regular Session (*on the fifth Wednesday in October*)

Wednesday, November 5th Committee of the Whole (*on the first Wednesday in November*)

Wednesday, November 12th Regular Session (*on the second Wednesday in November*).

Wednesday, November 19th Committee of the Whole

Wednesday, November 26th *No Meeting – 5th Wednesday and the night before Thanksgiving*

December

Wednesday, December 17th Regular Session (*Last meeting of the year*)

Other Exceptions or Irregularities

Staff/Council Internal Work Sessions and Legislative Deadlines Overlap on:

- Friday, March 14th
- Friday, May 23rd
- Wednesday, August 13th

Deadlines for Ordinances and Resolutions Overlap on:

- Monday, September 8th
- Wednesday, September 10th (Budget Legislation)
- Monday, December 22nd

RESOLUTION 13-16

**TO APPROVE THE INTERLOCAL AGREEMENT
BETWEEN MONROE COUNTY, THE TOWN OF ELLETTSVILLE
AND THE CITY OF BLOOMINGTON FOR
ANIMAL SHELTER OPERATION FOR THE YEAR 2014**

WHEREAS, the Common Council of the City of Bloomington desires to contract with Monroe County and the Town of Ellettsville, through the authority of I.C. § 36-1-7-2, to provide services and facilities to Monroe County and the Town of Ellettsville for animal care and control in consideration of payment therefore; and,

WHEREAS, an agreement has been reached between the City of Bloomington, Monroe County and the Town of Ellettsville to provide said services and facilities for 2014;

NOW, THEREFORE, BE IT HEREBY RESOLVED BY THE COMMON COUNCIL OF THE CITY OF BLOOMINGTON, MONROE COUNTY, INDIANA, THAT:

Section 1. The Common Council hereby approves the Animal Shelter Interlocal Agreement for Fiscal Year 2014 and authorizes the Mayor, the Director of the Animal Shelter and the Clerk of the City of Bloomington to execute the Agreement.

PASSED AND ADOPTED by the Common Council of the City of Bloomington, Monroe County, Indiana, upon this _____ day of _____, 2013.

DARRYL NEHER, President
Bloomington Common Council

ATTEST:

REGINA MOORE, Clerk
City of Bloomington

PRESENTED by me to the Mayor of the City of Bloomington, Monroe County, Indiana, upon this _____ day of _____, 2013.

REGINA MOORE, Clerk
City of Bloomington

SIGNED and APPROVED by me upon this _____ day of _____, 2013.

MARK KRUZAN, Mayor
City of Bloomington

SYNOPSIS

This resolution authorizes execution, by the Mayor and Director of Animal Care and Control, of the Animal Shelter Interlocal Agreement for Fiscal Year 2014 between the City of Bloomington, Monroe County and Town of Ellettsville. The agreement provides that Monroe County shall pay the City of Bloomington the sum of \$305,445.00 for 2014 in return for the space the City provides to the County and services it renders on the County's behalf. The agreement further provides that the Town of Ellettsville shall provide the City of Bloomington the sum of \$25,031.00 for 2014 in return for the space the City provides the Town of Ellettsville and services it renders on the Town of Ellettsville's behalf.

ANIMAL SHELTER INTERLOCAL AGREEMENT FOR FISCAL YEAR 2014

WHEREAS, the City of Bloomington Animal Control Department operates the Animal Shelter for the care and control of animals; and,

WHEREAS, the City of Bloomington Animal Control Department enforces licensing, animal care and animal control ordinances within the corporate boundaries of the municipality, including impoundment, adoptions and euthanizing of animals of the Animal Shelter; and,

WHEREAS, the County Animal Management Officers exercise similar functions within the County, but utilize the Shelter premises and staff for impoundment, adoptions and euthanasia; and,

WHEREAS, the County Animal Management Officers exercise similar functions within the town limits of the Town of Ellettsville, but utilize the Shelter premises and staff for impoundment, adoptions and euthanasia; and,

WHEREAS, the Town of Ellettsville finds it in the best interest of its citizens to contract with Monroe County for the animal management services and the City of Bloomington, Indiana for animal shelter use; and,

WHEREAS, due to budgeting timeline, Ellettsville's portion of this interlocal's cost is the product of the 2013 City of Bloomington's Animal Shelter's operation budget and the percentage of 2012 sheltered animals originating from Ellettsville, rounding to the nearest percentage; and,

WHEREAS, in order to alleviate the financial burden based upon Ellettsville's budgeting timeline, Monroe County portion is calculated using the 2014 June estimated Animal shelter operations budget multiplied by the percentage of 2012 sheltered animals originating from Monroe County and Ellettsville less Ellettsville's contribution; and,

WHEREAS, Monroe County finds it in the best interest of its citizens to contract with the City of Bloomington, Indiana for animal shelter use and to provide the Town of Ellettsville animal management services; and,

WHEREAS, the City of Bloomington, Town of Ellettsville, and Monroe County are empowered pursuant to Indiana Code § 36-1-7 to contract together on the basis of mutual advantage to provide services and facilities in a manner and pursuant to forms of governmental organization that will accord best with geographic, economic, population and other factors influencing the needs and development of local government;

NOW, THEREFORE, in consideration of the mutual terms, covenants, and conditions herein agreed, the parties agree as follows:

1. The duration of the Agreement shall be for one (1) year, commencing January 1, 2014 and ending on December 31, 2014.

2. The City of Bloomington (“City”) agrees to provide the Town of Ellettsville (“Town”) and Monroe County (“County”) the following:
 - a. The impoundment, general animal care, adoption and euthanasia for the Town and County.
 - b. Use of supplies and equipment in the City Animal Shelter by the County personnel;
 - c. Assistance to the Town and County in answering phone calls, dispatching service calls and explaining the County animal management laws to callers; and
 - d. Accept and record payments for County license fees, and to remit these funds to the County monthly.
3. County shall administer and enforce County Animal Management Laws, including relevant kennel regulations, within the Corporate limits of Ellettsville.
4. The County agrees to pay the City the sum of \$305,445.00.
5. The Town agrees to pay the City the sum of \$25,031.00.
6. The level of cooperation recited in this Agreement is intended to exist for the purpose of efficient and effective delivery of governmental services to the citizens of the City, Town, and County; however, the parties recognize that modifications may be required, either to the Agreement itself, or to the practices and procedures that bring the recitals contained within this document to fruition.
7. The City, Town, and County departments affected by the terms of this Agreement will continue to communicate and cooperate together to assure that the purposes of this Agreement are achieved on behalf of and to the benefit of the citizens of the respective political subdivisions.
8. Payments shall be made semi-annually to the Controller of the City of Bloomington, upon the timely submission by the City of a claim. Such claims should be submitted to the Monroe County Board of Commissioners, Room 322, Courthouse, Bloomington, Indiana 47404 and the Town Council of Ellettsville, 211 N. Sale Street, Ellettsville, Indiana, 47429.

THE PARTIES, intending to be bound, have executed this *ANIMAL SHELTER INTERLOCAL AGREEMENT FOR FISCAL YEAR 2014* on this _____ day of _____, 2013.

TOWN OF ELLETTSVILLE, INDIANA

Dan Swafford, President
Ellettsville Town Council

DATE: _____

ATTEST:

SANDRA HASH, Clerk/Treasurer

DATE: _____

CITY OF BLOOMINGTON

MONROE COUNTY COMMISSIONERS

MARK KRUZAN, MAYOR

IRIS KIESLING, PRESIDENT

DATE: _____

DATE: _____

LAURIE RINGQUIST, ANIMAL
CONTROL DIRECTOR

JULIE THOMAS, VICE PRESIDENT

DATE: _____

DATE: _____

PATRICK STOFFERS, MEMBER

DATE: _____

ATTEST:

ATTEST:

REGINA MOORE, CLERK

STEVE SAULTER, COUNTY AUDITOR

DATE: _____

DATE: _____

MEMO:

To: City of Bloomington Common Council
From: Patty Mulvihill, Assistant City Attorney
Date: November 20, 2013
Re: 2014 Animal Interlocal Agreement

Each year the City, Monroe County, and Ellettsville enter into an Interlocal Agreement regarding the City's Animal Shelter. As the County and Ellettsville do not have their own animal shelters, they contract with the City to house their animals in the City's facilities. Below is an explanation of how the City determines how much money the City is owed for housing these out-of-city animals. The County and Ellettsville work independently to determine what portion of the County's overall costs Ellettsville will pay.

There are four components to the Animal Control Department budget:

- Animal Shelter Operations
- Animal Control Field Operations
- Education Program
- Volunteer Program

Monroe County pays the City of Bloomington a percentage of the Animal Shelter Operations program. The percentage is calculated as the percentage of animals Monroe County generated of the total number of animals handled the previous year.

ANIMAL SHELTER OPERATIONS PROGRAM PROJECTED 2014 BUDGET = \$718,426
(Total is reduced by \$109,161 to reflect 2012 adoption revenues.)

2012 PERCENTAGE OF ANIMALS FROM MONROE COUNTY SOURCES

- Picked up by AMO's 359
- Strays brought in by county residents 690
- Animals relinquished by Monroe County residents 833

Total number of Monroe County Animals 1,882

Total number of animals handled by Shelter in 2012 4098

Percentage of animals from Monroe County sources 46%

ANIMAL SHELTER OPERATIONS PROGRAM BUDGET X 46% = 2014 INTERLOCAL AMOUNT

$$\$718426 \times 46\% = \$330,476$$

2014 PROJECTED MONROE COUNTY ANIMAL SHELTER COSTS \$330,476

2012 BREAKDOWN OF INCOMING ANIMALS BY JURISDICTION AND SOURCE

Animals included in City of Bloomington Total

<u>Jurisdiction</u>	<u>ACO P/U</u>	<u>Surrender</u>	<u>Stray</u>	<u>Total</u>	
City	354	618	615	1587	39%
Owen County	0	78	54	132	
Greene County	0	76	62	138	
Lawrence County	0	115	12	127	
Brown County	0	3	0	3	
Morgan County	0	13	1	14	
Other Counties	0	190	25	215	
Subtotal Other Counties	0	475	154	629	15%

Animals included in Monroe County Total

<u>Jurisdiction</u>	<u>ACO P/U</u>	<u>Surrender</u>	<u>Stray</u>	<u>Total</u>	
Monroe County	329	742	647	1718	42%
Ellettsville	30	91	43	164	4%
Subtotal	359	833	690	1882	46%

TOTAL INCOMING ANIMALS 713 1926 1459 4098

ACO P/U - These are animals picked up in the field by city and county animal control officers.
 Surrender - These are owned animals surrendered at the shelter.
 Stray - These are stray animals brought to the shelter by citizens.

ORDINANCE 13-23

**TO ESTABLISH PROCEDURE AND CRITERIA
FOR CONSIDERATION OF ENTERPRISE ZONE INVESTMENT DEDUCTIONS (EZIDs)
FOR PROPERTY LOCATED WITHIN A TAX ALLOCATION AREA
PURSUANT TO IC 6-1.1-45-9**

- WHEREAS, in 1991, the Bloomington Urban Enterprise Zone (“Zone”) and its administrative entity, the Bloomington Urban Enterprise Association (“BUEA”) were created pursuant to IC 4-4-6.1, the provisions of which can now be found in IC 5-28-15; and,
- WHEREAS, as a result of the adoption of Resolution 10-12 by the Council and Mayor in 2010, these entities were renewed for another five years, which, absent subsequent action, are set to expire on January 31, 2017; and
- WHEREAS, businesses making certain investments within the Zone are eligible to receive four types of tax credit and exemption incentives and, if claiming them, must pay a registration fee to the Indiana Economic Development Corporation, which oversees these Zones, and a participation fee (set by the City Council) to the BUEA, which then uses those revenues to operate programs that benefit the Zone (IC 5-28-15 et al); and
- WHEREAS, one of these tax incentives is an Enterprise Zone Investment Deduction (EZID), which was created in 2005, under IC 6-1.1-45 et al, and allows tax payers to seek a deduction in property taxes for qualified investments made to property located within an Enterprise Zone; and
- WHEREAS, under IC 6-1.1-45-7, a “qualified deduction” means “any of the following expenditures relating to an enterprise zone location on which a taxpayer’s zone business is located:
- (1) The purchase of a building;
 - (2) The purchase of new manufacturing or production equipment;
 - (3) Costs associated with the repair, rehabilitation, or modernization of an existing building and related improvements;
 - (4) Onsite infrastructure improvements;
 - (5) The construction of a new building; and
 - (6) Costs associated with retooling existing machinery”; and
- WHEREAS, upon completing and filing an EZ-2 form with the County Auditor between March 1st and May 15th, tax payers were entitled to an EZID on property taxes equal to 100% of a qualified investment for a period of 10 years, running from the year the Assessed Value was first reflected that investment; and
- WHEREAS, according to the Indiana Legislative Services Agency – Fiscal Issue Review, dated July 1, 2012, the total tax impact of all EZIDs, including those located outside of Tax Increment Financing Districts, for the City of Bloomington in the years 2011 and 2012 amounted to approximately \$2.3 million; and
- WHEREAS, in 2008, in order to offset some of the effects of the Circuit Breaker legislation, which limited revenues available to local government, the General Assembly added IC 6-1.1-45-9(d)(3), which addressed a subset of qualified investments which were made within “allocation areas” (otherwise known as Tax Incentive Finance [TIF] districts); and
- WHEREAS, as a result of this legislation, tax payers seeking an EZID on property located within a TIF district were “entitled to a deduction ... *only if* the deduction is approved by ... (the City Council)”; and
- WHEREAS, in absence of any further statutory guidance on the manner for exercising this power, the Council desires to establish procedures and criteria for considering requests for an EZID located within a TIF district and to delegate the initial review and analysis regarding eligible EZID applicants to staff; and

WHEREAS, the Council finds the following procedures and criteria to be prudent and necessary to preserve the health of the various affected TIF and economic development districts within or adjacent to the Enterprise Zone, the Enterprise Zone itself, and the vitality of the area in general;

NOW, THEREFORE, BE IT HEREBY ORDAINED BY THE COMMON COUNCIL OF THE CITY OF BLOOMINGTON, MONROE COUNTY, INDIANA, THAT:

SECTION 1. The City Council shall exercise its power set forth in IC 6-1.1-45-9(d)(3) to approve requests for Enterprise Zone Investment Deductions (EZIDs) for qualified investments located within TIF Districts in the following manner:

(a) Applications. The administrative staff of the Bloomington Urban Enterprise Association (BUEA Staff) shall be responsible for processing said EZID applications for review by the Common Council.

(b) Schedule. After consultation with the Office of the Mayor and Office of the Common Council, the BUEA Staff shall prepare a schedule for processing requests in time for relevant staff to review and prepare a statement regarding the application, the Council to consider any legislation in the ordinary course of business, and the applicant to file for the EZID with the County Auditor before May 15th of the year the applicant seeks this deduction.

(c) Written Application, Procedure and Criteria. The BUEA Staff shall prepare written materials that include an application form and a description of the program procedures and criteria for use by applicants. Working in concert with the Economic and Sustainable Development department, the BUEA Staff may elaborate upon, and supplement, the procedures and criteria as long as those actions are consistent with this ordinance.

(d) Ineligible Investments or Applications.

(1) Applications for qualified investments made before March 1, 2011 shall be ineligible for consideration and shall be deemed denied upon proof of the year the qualified investment was made. In addition, applications for qualified investments made more than two years prior to March 1st of the year the application is filed with the City shall also be ineligible for consideration and deemed denied by the BUEA Staff upon proof of that fact. For purposes of this ordinance, the year that a qualified investment is made shall be determined by the date the Assessed Value of the property was first increased due to the qualified investment as described in IC 6-1.1-45-9 (a)(1).

(e) Staff Review and Advisory Statement. The BUEA Staff shall forward applications that are not ineligible under part (d) to the Economic and Sustainable Development (ESD) department which shall act in an advisory capacity by reviewing and preparing a statement to the Council that addresses the public benefits and other impacts of the project (including, but not limited to, employment impact, wage structure, contributions to the area of development, and the nature of ownership and occupation of the property). For purposes of this ordinance the term "project" includes the qualified investment, EZID, and development as a whole. The statement shall address the following:

- (1) impact on the intersecting Tax Incentive Finance (TIF) districts;
- (2) impact on the Enterprise Zone and BUEA;
- (3) impact on the intersecting Community Revitalization Enhancement Districts (CREDS);
- (4) impact on the Certified Technology Park (CTP); and
- (5) costs, if any, borne by the public as the result of this project.

(f) Council Consideration of Applications. Each year, the BUEA Staff shall apprise the Council of all applications submitted in accordance with the schedule and, for those which are not ineligible under part (d), it shall also submit a resolution, the statement prepared by the ESD department, and any related material for Council review and, when appropriate, formal action. In the event of formal consideration by the Council, the disposition of the application will depend on whether the project significantly promotes the health of the various affected TIF and economic development districts within or adjacent to the Enterprise Zone, the Enterprise Zone itself, and the vitality of the area in general. The City Clerk shall notify the Monroe County Auditor of the final outcome of applications by May 15th of the year the application was filed.

(g) Reports. Upon request of the Council or upon its own initiative, the BUEA Staff may submit reports to the Council for appropriate action. These reports may: include a summary of EZID properties in TIF districts and the value of these deductions, and actions taken since any previous reports; include copies of written materials containing the schedule, application, procedures, and criteria; and, raise, if necessary, any issues for consideration by the Council.

SECTION 2. If any section, sentence or provision of this ordinance, or the application thereof to any person or circumstances shall be declared invalid, such invalidity shall not affect any of the other sections, sentences, provisions, or applications of this ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this ordinance are declared to be severable.

SECTION 3. This ordinance shall be in full force and effect from and after its passage by the Common Council of the City of Bloomington and approval of the Mayor.

PASSED by the Common Council of the City of Bloomington, Monroe County, Indiana, upon this _____ day of _____, 2013.

DARRYL NEHER, President
Bloomington Common Council

ATTEST:

REGINA MOORE, Clerk
City of Bloomington

PRESENTED by me to the Mayor of the City of Bloomington, Monroe County, Indiana, upon this _____ day of _____, 2013.

REGINA MOORE, Clerk
City of Bloomington

SIGNED and APPROVED by me upon this _____ day of _____, 2013.

MARK KRUZAN, Mayor
City of Bloomington

SYNOPSIS

Enterprise Zone Investment Deductions (EZIDs) are available in the Enterprise Zone and provide a deduction on property taxes equal to 100% of a qualified investment for a period of 10 years, running from the year the Assessed Value of the property first reflected that investment. In 2008, in order to offset some of the effects of the Circuit Breaker legislation, which limited revenues available to local government, the General Assembly added IC 6-1.1-45-9(d), which required legislative body to approve EZIDs for qualified investments made within TIF districts. This ordinance establishes procedures and criteria for consideration of those deductions by the City Council.



City of Bloomington Office of the Common Council

To: Council Members
From: Councilmember Neher, District 5, Council President
Re: Ordinance 13-23 *To Establish Procedure and Criteria for Consideration of Enterprise Zone Investment Deductions (EZIDs) for Property Located Within a Tax Allocation Area Pursuant to IC 6-1.1-45-9*
Date: 6 December 2013

As you may recall, early last spring, the Council considered Res 13-08, which proposed the approval of an Enterprise Zone Investment Deduction (EZID) for the Springhill Suites hotel project. Although it was one of about a half dozen requests that the Council had considered since first confronted with them in 2009, the pace of development in the downtown, has led me to believe that we would be seeing much more of them in the future. For that reason, I wanted to put some procedures and criteria in place before the next window for filing arrived in the spring.

In the course of the discussions last spring, I was struck by the fact that EZIDs:

- are only approved by the Council if they are located within a TIF district; all others are processed directly through the County Auditor;
- are quite generous in that they offer a 10-year, 100% deduction on qualified investments made within the Zone; and
- reduce revenue to the intersecting TIF districts and may adversely impact the City's other economic development areas;
- are partly returned to the Zone and the TIF districts through the payment of "participation fees" by the tax payer; and
- unlike tax abatements, are approved after and not before the investment.

Given my concerns about an increase in requests in the future, I wanted to see:

- an informed assessment of the project benefits and impacts;
- a standard for evaluating whether or not to approve the request; and
- a bar against the filing of applications for investments made well into the past;

With that in mind I asked some Council members and staff to participate in a “working group” to consider the matter and propose legislation with procedures and criteria for review of these requests. The members included: Councilmembers Ruff and Sturbaum; staff of the Economic and Sustainable Development department including Danise Alano-Martin and Jason Carnes; staff of the HAND department including Lisa Abbott and Doris Sims; and Susan Failey of the Legal department. The “working group” met once and conversed remotely over a few months, before providing enough input for me to propose legislation that helps guide Council review of future EZID applications.

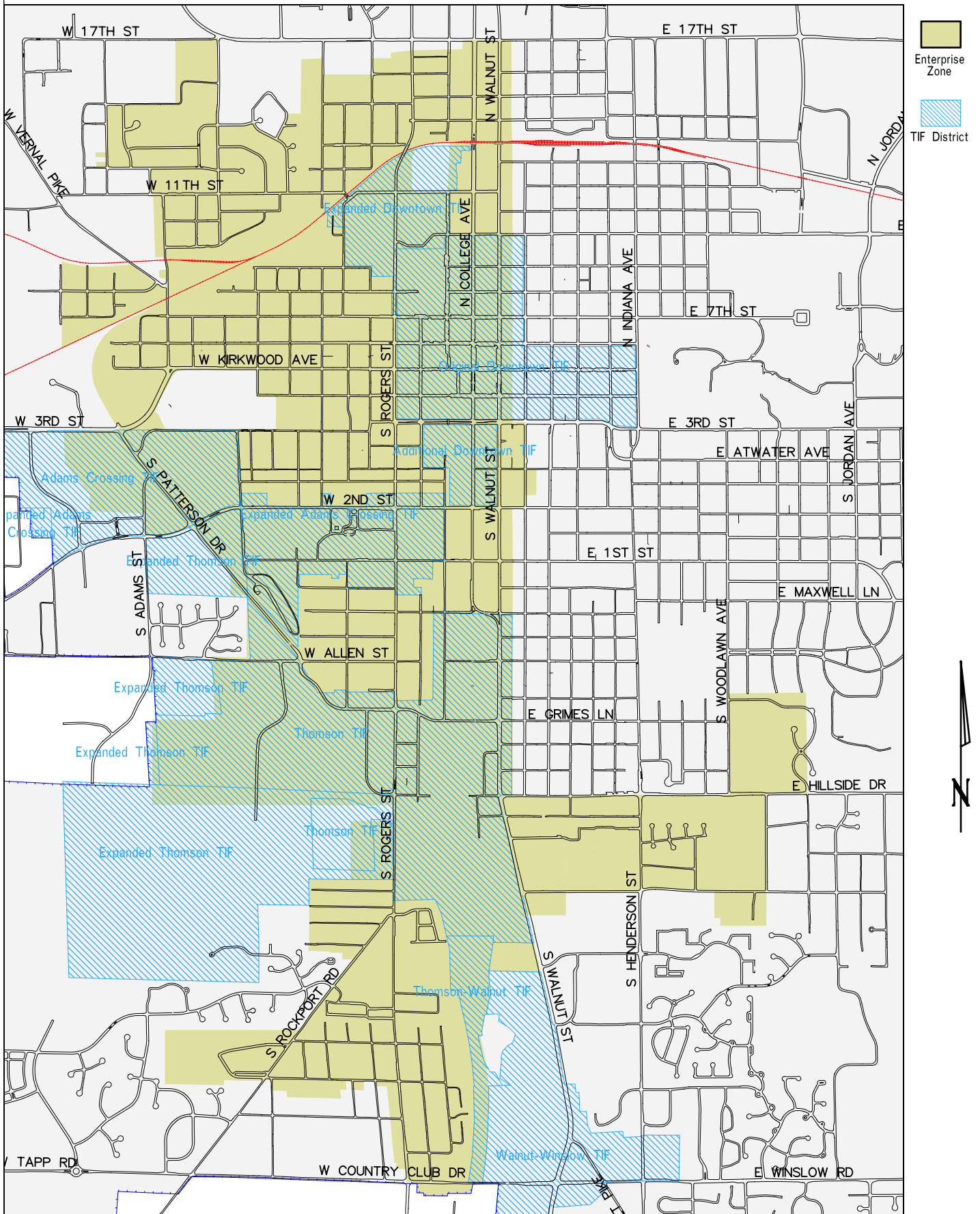
Here are the highlights of the legislation:

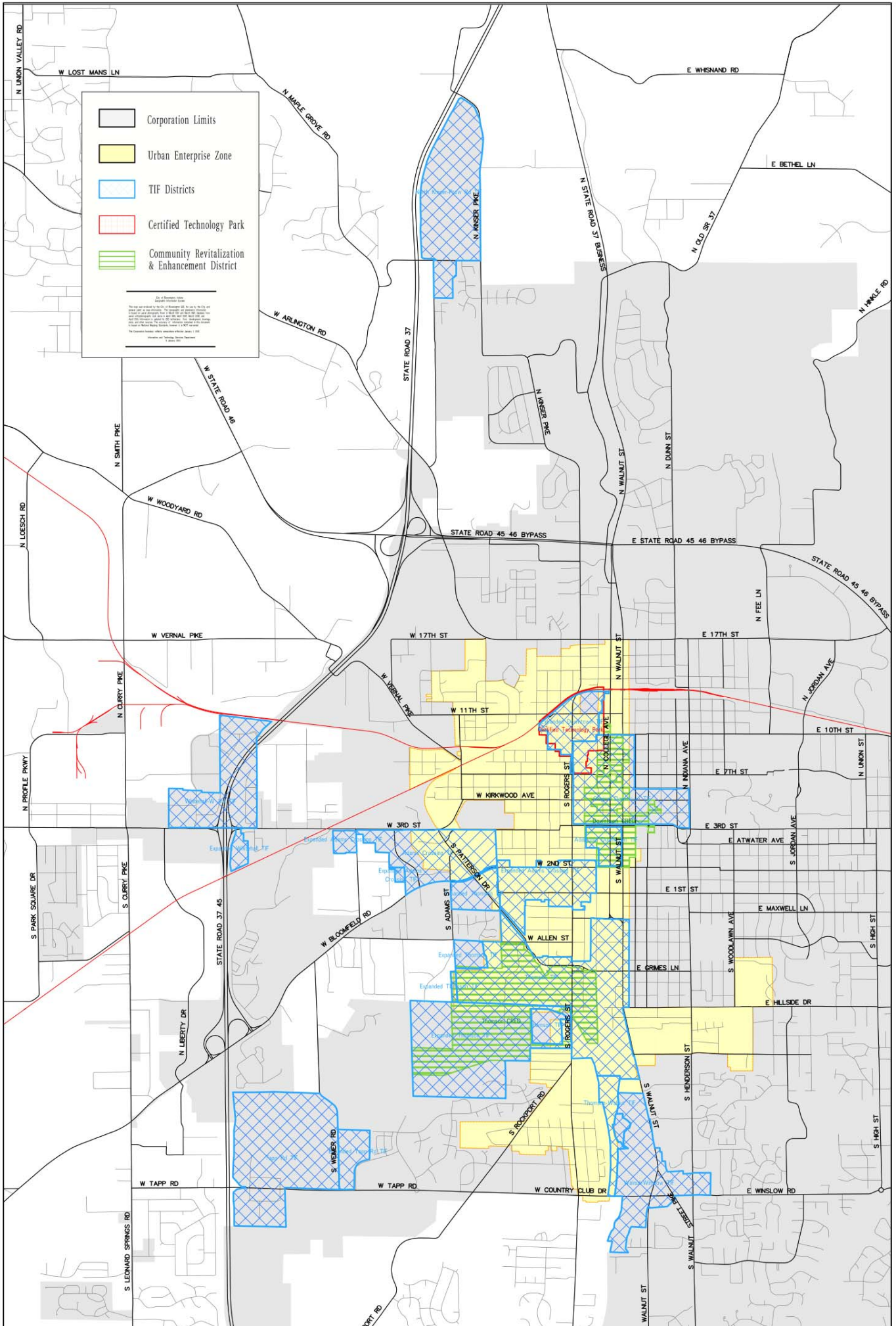
- the staff of the BUEA will be responsible for processing applications and, after consultation with the Office of the Mayor and Council, establishing a schedule for consideration of applications;
- the staff of the ESD will be responsible for assessing the “public benefits and other impacts of the project” upon the various TIF districts, Enterprise Zone, Community Revitalization Enhancement districts, and Certified Technology Park that overlap with the Enterprise Zone. Used here, the phrase “public benefits and other impacts” is broad one and encompasses “employment impacts, wage structure, contributions to the area of development, and the nature of ownership and occupation of the property;”
- the Council need not consider every application, but if it does, the Council will decide the request upon “whether the project significantly promotes the health of the various affected TIF and economic development districts within or adjacent to the Enterprise Zone, the Enterprise Zone itself, and the vitality of the area in general;”
 - This standard was chosen in order to focus, but not unduly constrain the Council, and do so in a manner that was consistent with statute;
 - It should provide a basis for approving one request and yet denying another;
- applications that are filed more than two years after the “qualified investment” is made will be ineligible and deemed denied by the BUEA staff;
- Upon Council request or its own initiative, the BUEA may submit reports to the Council for appropriate action.

Please contact me if you have any questions about this proposal and I ask for your support on this legislation.

Bloomington Urban Enterprise Zone & TIF Districts

Nov 16, 2012





Legend

- Corporation Limits
- Urban Enterprise Zone
- TIF Districts
- Certified Technology Park
- Community Revitalization & Enhancement District

City of Jacksonville
 2014
 The City of Jacksonville, Florida, is a city and county government. It is the largest city in the state of Florida and the largest city in the Southeastern United States. The city is located in the northeast part of the state, on the Atlantic coast. It is a major center of commerce and industry. The city is also a major center of education and culture. The city is a member of the Sun Belt Conference. The city is a member of the Southeastern Conference. The city is a member of the Atlantic Coast Conference. The city is a member of the Southern Conference. The city is a member of the Southern States Athletic Conference. The city is a member of the Southern States Football Conference. The city is a member of the Southern States Basketball Conference. The city is a member of the Southern States Soccer Conference. The city is a member of the Southern States Tennis Conference. The city is a member of the Southern States Golf Conference. The city is a member of the Southern States Baseball Conference. The city is a member of the Southern States Softball Conference. The city is a member of the Southern States Hockey Conference. The city is a member of the Southern States Wrestling Conference. The city is a member of the Southern States Judo Conference. The city is a member of the Southern States Karate Conference. The city is a member of the Southern States Taekwondo Conference. The city is a member of the Southern States Jujitsu Conference. The city is a member of the Southern States BJJ Conference. The city is a member of the Southern States MMA Conference. The city is a member of the Southern States Boxing Conference. The city is a member of the Southern States Kickboxing Conference. The city is a member of the Southern States Muay Thai Conference. The city is a member of the Southern States Wrestling Conference. The city is a member of the Southern States Judo Conference. The city is a member of the Southern States Karate Conference. The city is a member of the Southern States Taekwondo Conference. The city is a member of the Southern States Jujitsu Conference. The city is a member of the Southern States BJJ Conference. The city is a member of the Southern States MMA Conference. The city is a member of the Southern States Boxing Conference. The city is a member of the Southern States Kickboxing Conference. The city is a member of the Southern States Muay Thai Conference.

**ENTERPRISE ZONE INVESTMENT DEDUCTIONS (EZIDs) APPROVED BY THE
COUNCIL (2009 - 2013)**

Note: This information was gathered from Council Office indexes and summaries and, in some cases, restated for this document.

1) Res09-09	To Approve An Enterprise Zone Investment Deduction (EZID) in the Downtown Tax Increment Financing (TIF) District - Re: McDaniel Rentals, LLC at 215 North Walnut	Final Action: 4/29/09
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Investment

According to an email from Doris Sims, the property is the “former home of McDaniel’s Furniture” and is owned by McDaniel’s Rentals LLC. The improvements cost about \$772,387 and included gutting and renovating the interior space located a 213-215 North Walnut. Since the property was listed as a contributing property on the National Register of Historic Districts, the exterior was restored to its appearance in 1906. Please note that the exterior improvements were done with the help of a BUEA grant and were reviewed by the Historic Preservation Commission under the demolition delay provisions.

Current Use

Brothers Restaurant occupies the space. It employs 59 persons and has four full-time positions. The part-time positions pay up to \$10.50 per hour (not including tips) and the salaried workers are paid \$400-\$580 per week. Benefits include health insurance, 401K, and bonus incentives.

Fiscal Impact

Amount was unstated. However, if the tax rate on the improvements was 2% of the Assessed Valuation, then the annual amount of savings (before fees) would be about \$15,000.

2) Res10-06	To Approve an Enterprise Zone Investment Deduction (EZID) in the Thomson Tax Increment Financing (TIF) District - Re: Cook Pharmica, 1300 and 1400 South Patterson Drive	Final Action: 5/5/10
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Res 10-06 approved a deduction for Cook Pharmica at 1300 and 1400 South Patterson Drive of approximately \$6 million, which amounts to a savings of \$111,940 for the petitioner before the \$22,388 fee to the Enterprise Zone.

Cook Pharmica is a contract pharmaceutical enterprise that was established in 2004 and is expanding its operations in a warehouse vacated by Thomson when it left town in the 1998.¹ The new operation should begin this fall and involves formulating pharmaceuticals that will then be placed in vials and syringes and packaged for delivery to those who sought these services. The investments have exceeded \$88 million and included renovations and structural improvements to the building that will support a new laboratory, office and manufacturing areas. Once in up and running, this operation will require an additional “200 full-time positions, including chemists, scientists, engineers, business operation (IT, and Logistics) personnel, and hourly production workers ... (with an annual payroll of) \$11.9 million.”

¹ Cook Pharmica also received assistance from the Community Revitalization Enhancement District (CRED) and the related Industrial Development Fund (IDF) in the form of \$500,000 in public improvements (Res 08-12) and \$2 million for private improvements (Res 08-11).

Estimated Value of the Deduction and Fee

	Assessed Valuation	Value of Taxes / Deductions	Zone Fee
After Investments	\$26,846,700	\$499,241	
Base Year	- \$20,827,100	\$387,301	
Deduction	\$6,019,600	\$111,940	\$22,388

3) Res10-09	To Approve An Enterprise Zone Investment Deduction (EZID) in the Downtown Tax Increment Financing (TIF) District - Re: Mike Weston, 1800 S. Walnut Street	Final Action: 5/5/10
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Res 10-09 approved a deduction for Mike Weston at 1880 South Walnut of approximately \$178,400 which amounts to a savings of \$3,317.52 for the petitioner before the \$663.50 fee to the Enterprise Zone.

The building was purchased in 2006. The 4,000 square feet interior was entirely gutted with 2,200 sf remodeled for the Weston Insurance Agency and the remaining 1,800 sf yet to be refinished and rented. The exterior was stripped and replaced and two entrances were installed. Investment beyond the building included resurfacing the parking lot and adding new landscaping. As a result of this investment, two additional full-time positions were created with two more positions possible in the future.

Estimated Value of the Deduction and Fee

	Assessed Valuation	Value of Taxes / Deductions	Zone Fee
After Investments	\$522,900	\$9,723.84	
Base Year	- \$344,500	- \$6,406.32	
Deduction	\$178,400	\$3,317.52	\$663.50

General Fiscal Impact

The granting of these deductions would divert the money - in this case amounting to approximately \$115,250 – from the Thomson TIF. Sims noted that the Thomson TIF had a balance of \$977,003 at the end of March.

4) Res 11-08	To Approve an Enterprise Zone Investment Deduction (EZID) in the Thomson Tax Increment Financing (TIF) District - Re: Cook Pharmica, 1300 and 1400 South Patterson Drive	Final Action: 5/11/11
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Res 11-08 approved a deduction for what might be considered a second phase of improvements made by Cook Pharmica at 1300 and 1400 South Patterson Drive. These improvements included approximately \$10.7 million to real estate and \$35.2 million in additional personal property (e.g. machinery), which amounts to a savings of \$994,663 for the petitioner before the \$178,933 fee to the Enterprise Zone.

The total investments in real estate improvements have exceeded \$50.7 million and have included renovations and structural improvements to the building that support a new laboratory, office and manufacturing areas. The investments in machinery (i.e. personal property) have exceeded \$35 million and equipped two “pharmaceutical filling lines.” The investments tied to this deduction should

add approximately “100 full-time positions, including chemists, scientists, engineers, business operations personnel, IT personnel, logistics personnel and hourly production workers” with an anticipated annual payroll of \$6 million.

Annual Estimated Value of the Deduction and Fee – Real Estate

	Assessed Valuation	Value of Taxes / Deductions	Zone Fee
After Investments	\$38,235,400	\$744,596	
Base Year	- \$27,493,993	-\$535,418	
Deduction	\$10,741,407	\$209,178	\$41,836

Annual Estimated Value of the Deduction and Fee – Personal Property

	Assessed Valuation	Value of Taxes / Deductions	Zone Fee
After Investments	\$35,200,000	\$685,485	
Base Year	\$0	\$0	
Deduction	\$35,200,000	\$685,485	\$137,097

General Fiscal Impact

The granting of these deductions would divert the taxes – about \$170,000 - from the Thomson TIF. Sims notes that the Thomson TIF had a balance of \$1.71 million at the end of April.

5) Res 13-08	To Approve an Enterprise Zone Investment Deduction (EZID) in the Downtown Tax Increment Financing (TIF) District – Re: Springhill Suites (501 North College Avenue)	Final Action: 5/8/13
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Res 13-08 approved a deduction for Springhill Suites at 501 North College Avenue for approximately \$18 million of real estate improvements, which amounts to an annual savings of \$349,110 for the petitioner before the \$104,733 in fees to the three entities (mentioned below).

The *Memo* from Sims indicated that the project “will create 39 new jobs to the community; 7 management and 32 associates with an annual payroll of \$1,001,154.” Also, according to a factsheet on the project and a summary for the Council’s previous action to vacate an underlying alley, the project also provides:

- a 158-room, 5-6 story hotel under the “Springhill Suites by Marriott” banner, where each room is a suite with areas to sleep, work, and relax (along with a microwave and fridge) and accompanied by common areas that include an indoor pool, fitness center, 1,200 s.f. of meeting space, and a lobby with TV lounge and fireplace;
- a modern design with brick, limestone, metal and glass exterior with entrance detailing on the College and Morton;
- a footprint that is notched on the northeast corner and offset along College and West 9th to accommodate street trees;
- a small retail presence on the southeast corner of the property; and
- no loss of on-street parking and a 1.5-story, 133 space structured parking facility accessed off of West 9th Street.

In addition, in the memo proposing the vacation of the alley, the following project benefits were noted in regard to this project:

- Enhancement of downtown tourism;
- Hospitality-related employment;
- More nearby business customers;
- (Revenues) to the Downtown TIF;
- Business anchor for the Morton Street corridor; and
- A new land use to mix with existing housing.

Annual Estimated Value of the Deduction and Fee – Real Estate

	Assessed Valuation	Value of Taxes / Savings	Fees	Net Savings
After Investments	\$18,191,700	\$352,828.02		
Base Year	- \$191,700	-\$3,718.02		
Deduction	\$18,000,000	\$349,110	*\$104,733	\$244,377

*** Breakdown of Fees**

	BUEA	(20%)	\$69,822
	Redevelopment Commission	(9%)	\$31,419.90
	State Economic Development Corporation	(1%)	\$3,491
	Total		\$104,733

General Fiscal Impact

The granting of these deductions would divert the money - in this case amounting to approximately \$317,690 – from the Downtown TIF each year for ten years. Sims’ *Memo* indicates that this TIF had a balance of \$6.06 million at the end of December 2012.

At the Staff-Council Internal Work Session, staff noted that the Downtown TIF District, unlike some of our other TIF districts, does not have a finite term of existence. Therefore, the Downtown TIF will receive the full benefit of the property taxes from this development once the EZID is exhausted after 10 years.

Taxpayer Name:	Business Name, if different:	Mailing Address:	City	State	ZIP	Zone location, if different:	2012 Investment Deduction Tax Savings	BUEA Participation Fee	Additional 9% for those in a TIF District	TIF
Higgins, Dyan & Samuel*		336 S. Walnut St.	Bloomington	IN	47401		\$ 583.64	\$ 116.73	\$ 52.53	Additional Downtown
Mellencamp, John & Elaine		5087 Lower Schooner Rd.	Nashville	IN	47448	350 S.Walnut St., Bloomington, IN	\$ 550.68	\$ 110.14	\$ 49.56	Additional Downtown
Ray International LLC		502 W. 2nd St.	Bloomington	IN	47403		\$ 17,788.39	\$ 3,557.68	\$ 1,600.96	Expanded Adams
SIPW Properties LLC		1010 W. 2nd Street	Bloomington	IN	47403		\$ 3,352.53	\$ 670.50	\$ 301.73	Expanded Adams
Bloomington Iron and Metal		P.O. Box 339	Bloomington	IN	47402	503 North Rogers, Bloomington, IN 47404	\$ 1,682.00	\$ 336.40	\$ 151.38	Expanded Downtown
Eleventh and Rogers, LLC		P. O. Box 3134	Bloomington	IN	47402	700 North Rogers, Bloomington, IN 47404	\$ 2,362.31	\$ 472.46	\$ 212.61	Expanded Downtown
Hirons&Company*		555 North Morton St.	Bloomington	IN	47404		\$ 1,436.00	\$ 287.20	\$ 129.24	Expanded Downtown
Advance Designs Corporation		1169 West 2nd St.	Bloomington	IN	47403		\$ 138.87	\$ 27.77	\$ 12.50	Expanded Thomson
ERL-8, LLC							\$ 134,783.24	\$ 26,956.65	\$ -	N/A
ERL-11, LLC		601 N. College Ave.	Bloomington	IN	47404	532 North Morton, Bloomington, IN 47404	\$ 39,111.46	\$ 7,822.29	\$ -	
Carlisle Industrial Brake and Friction		1031 E. Hillside Dr.	Bloomington	IN	47401		\$ 44,415.61	\$ 8,883.13	\$ -	None
ERL-5, LLC						601 N College Ave, Bloomington, IN	\$ 5,138.66	\$ 1,027.73	\$ -	None
Feet First LLC		1917 S. Walnut St	Bloomington	IN	47401	1901-03 S Walnut, Bloomington, IN	\$ 21,305.74	\$ 4,261.15	\$ -	None
J. Barrows LLC*		676 S. College Ave.	Bloomington	IN	47401		\$ 162.88	\$ 32.58	\$ -	None
Prospect Hill, LLC		P.O. Box 1683	Bloomington	IN	47404	511-513 West 4th St., Bloomington, IN 47404	\$ 6,749.00	\$ 1,349.80	\$ -	None
Todd Carpenter Property Mgmt LLC	Carpenter and Associates	811 N. Walnut	Bloomington	IN	47404		\$ 655.55	\$ 131.11	\$ -	
Storage Express Holdings, LLC		225 West Dodds	Bloomington	IN	47403		\$ 574.74	\$ 114.95	\$ -	None
Washington Place Residence LLC		304 W. Kirkwood	Bloomington	IN	47404	342 S.Washington St., Bloomington, IN 47401	\$ 35,218.06	\$ 7,043.61	\$ -	None
Ron Stanhouse	Alley Bar	214 West Kirkwood	Bloomington	IN	47404		\$ 6,801.82	\$ 1,360.36	\$ 612.16	Original Downtown
L'Atelier		411 W. Kirkwood	Bloomington	IN	47408		\$ 1,869.68	\$ 373.94	\$ 168.27	Original Downtown
McDaniel Rentals LLC		3701 Rachels Glen	Bloomington	IN	47408	219 N.Walnut St., Bloomington, IN	\$ 10,771.98	\$ 2,154.39	\$ 969.48	Original Downtown
Tariq Kahn (Serendipity Bar)	Serendipity Martini Bar	201 S. College Ave.	Bloomington	IN	47401		\$ 12,033.00	\$ 2,406.60	\$ 1,082.95	Original Downtown
Walnut Street Partners LLC		P.O. Box 40	Bloomington	IN	47402	402 N. Walnut Street, Bloomington IN 47404	\$ 47,461.50	\$ 9,492.30	\$ 4,271.54	Original Downtown
AFR Partners, LLC		PO BOX 40	Bloomington	IN	47402	405-409 West Patterson, Bloomington, IN 47404	\$ 17,834.92	\$ 3,566.98	\$ 1,605.14	Thomson
Cook Pharmica						1501 S Strong Dr, Bloomington, IN	\$ 929,780.30	\$ 185,956.06	\$ 83,680.23	Thomson
Weston, Michael & Cindy	Weston Insurance Co.	1880 S. Walnut St.	Bloomington	IN	47403		\$ 3,662.77	\$ 732.55	\$ 329.65	Thomson
TOTALS							\$ 1,346,225.33	\$ 269,245.06	\$ 95,229.93	Walnut - Winslow

* Received EZID, but did not pay participation fee



ENTERPRISE ZONE INVESTMENT DEDUCTION APPLICATION

State Form 52501 (R4 / 12-10)

Prescribed by the Department of Local Government Finance

**FORM
EZ-2**

PRIVACY NOTICE: The records in this series are confidential according to I. C. 6-1.1-35-9.

INSTRUCTIONS:

1. This form is to be filed with the auditor of the county in which property is located on the assessment date [IC 6-1.1-45-10(a)].
2. This form is to be filed between March 1, and May 15, of the assessment year to obtain the deduction.
3. The county auditor may grant not more than a thirty (30) day extension if a written application is given before May 15th [IC 6-1.1-45-10(c)].
4. This form may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing [IC 6-1.1-45-10(a)].
5. If this form includes a deduction claim for personal property, a copy of the current assessment year Business Tangible Personal Property Assessment return (Form 102 or 103) must be attached.
6. County auditor must notify the applicant of the above determination before August 15, of the assessment year.
7. If the applicant is in disagreement with county auditor's determination, the applicant may appeal for a review of the determination by filing a complaint in the office of the clerk of the circuit or superior court not later than forty-five (45) days after the county auditor gives the applicant notice of the determination.

PROPERTY DESCRIPTION			
Name of taxpayer		Federal identification number	
Address of taxpayer (number and street, city, state, and ZIP code)			
Address of property (number and street, city, state, and ZIP code)			
DLGF Taxing District number	Township	County	Date of assessment March 1, 20_____

SCHEDULE A - To be completed for the current assessment year if a qualified investment occurred.					
1	2	3	4	5	6
PROPERTY CLASS	TYPE OF QUALIFIED INVESTMENT	BASE YEAR	BASE YEAR ASSESSED VALUE	FIRST YEAR ASSESSED VALUE	AMOUNT OF DEDUCTION ² (Column 5 - Column 4)
Real property	Purchase of an existing building ¹				
Real property	Construction of a new building ¹				
Real property	Repair/rehabilitation/modernization of existing building ¹				
Real property	Onsite infrastructure improvement ¹				
Personal property	Purchase of new manufacturing or production equipment				
Personal property	Retooling of existing machinery				
CURRENT YEAR DEDUCTION ² =					

¹ To be determined by the assessor.

² This deduction amount will stay the same for a ten (10) year period [IC 6-1.1-45-9(a)].

SCHEDULE B - To be completed each year a deduction is claimed.			
	ASSESSMENT YEAR	AMOUNT OF DEDUCTION (from Schedule A)	SOURCE
Year 1			Schedule A from this form
Year 2			Schedule A from one (1) year ago
Year 3			Schedule A from two (2) years ago
Year 4			Schedule A from three (3) years ago
Year 5			Schedule A from four (4) years ago
Year 6			Schedule A from five (5) years ago
Year 7			Schedule A from six (6) years ago
Year 8			Schedule A from seven (7) years ago
Year 9			Schedule A from eight (8) years ago
Year 10			Schedule A from nine (9) years ago
TOTAL DEDUCTION CLAIMED =			

CERTIFICATION STATEMENT		
I hereby certify that the above named taxpayer is liable for property taxes at the above listed location on the indicated assessment date. I also certify that: (1) on the indicated assessment date, the property was in an enterprise zone designated by the Enterprise Zone Board and (2) the property is entitled to an investment deduction pursuant to IC 6-1.1-45.		
Authorized signature of owner or representative		Date signed (month, day, year)
Printed name of signatory	Title	Telephone number ()
Full mailing address of owner or representative (number and street, city, state, and ZIP code)		

DO NOT WRITE HERE – FOR USE BY COUNTY AUDITOR ONLY

I, Auditor of the county named below, hereby certify that this claim for deduction was filed with this office on the date noted below, and having been referred this application, do hereby make the following determination:

Signature of County Auditor	County	Date filed (<i>month, day, year</i>)
Approved amount of assessed value deduction for March 1, 20_____, payable in 20_____:		Amount

IF DEDUCTION WAS DENIED PARTIALLY OR IN TOTAL, AUDITOR MUST COMPLETE THIS SECTION

1. If approved amount is different than amount claimed on Schedule B on the front of this form, explain.

2. This claim is being denied in total due to one of the following reasons:

Application was not timely filed in accordance with instruction 2 above.

Business is not located within established enterprise zone boundary.

Other (explain) _____

The following are sections of the statutes that are frequently referred to. To view the complete section of the statutes concerning the Enterprise Zone Investment Deduction, go to Indiana Code 6-1.1-45.

IC 6-1.1-45-2 “Base year assessed value”

“Base year assessed value” equals the total assessed value of the real and personal property assessed at an enterprise zone location on the assessment date in the calendar year immediately preceding the calendar year in which a taxpayer makes a qualified investment with respect to the enterprise zone location.

IC 6-1.1-45-9 (a) Eligibility for deduction; amount;

A taxpayer that makes a qualified investment is entitled to a deduction from the assessed value of the taxpayer’s enterprise zone property located at the enterprise zone location for which the taxpayer made the qualified investment. The amount of the deduction is equal to the remainder of:

1. the total amount of the assessed value of the taxpayer’s enterprise zone property assessed at the enterprise zone location on a particular assessment date; minus
2. the total amount of the base year assessed value for the enterprise zone location.

IC 6-1.1-45-10 (c) Extension

The county auditor may grant a taxpayer an extension of not more than thirty (30) days to file the taxpayer’s application if:

1. the taxpayer submits a written application for an extension before May 15 of the assessment year; and
2. the taxpayer is prevented from filing a timely application because of sickness, absence from the county, or any other good and sufficient reason.

IC 6-1.1-45-10 (d) Waiver

An urban enterprise association created under IC 5-28-15-13 may by resolution waive failure to file a: (1) timely; or (2) complete; deduction application under this section. Before adopting a waiver under this section, the urban enterprise association shall conduct a public hearing on the waiver.

IC 6-1.1-45-11 (b) Appeals

A person may appeal the determination of the county auditor by filing a complaint in the office of the clerk of the circuit or superior court not later than forty-five (45) days after the county auditor gives the person notice of the determination.