

RESOLUTION NO. 2017- 69-CM
RESOLUTION TO REESTABLISH CUMULATIVE CAPITAL DEVELOPMENT TAX RATE

BE IT RESOLVED by the Board of Commissioners of Tippecanoe County, Indiana, that:

1. The Board proposes that the Cumulative Capital Development Fund Tax Rate for said County for the years 2017 and thereafter shall be three and thirty-three one hundredths cents (\$0.0333) per one hundred (\$100.00) dollars of valuation; and

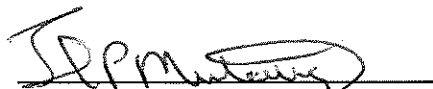
2. A public hearing shall be held on Monday, the ^{17th}~~3rd~~ day of April, 2017 at 10:00 a.m. in the Tippecanoe Room in the Tippecanoe County Office Building, 20 North Third Street, Lafayette, Indiana, to consider such proposal; and

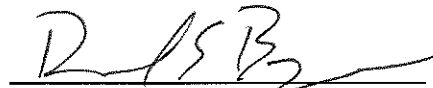
3. The Auditor for the County of Tippecanoe shall give notice of such meeting to all taxpayers as provided by law, Indiana Code 6-1.1-41-3 and 5-3-1.

Presented to the Board of Commissioners of Tippecanoe County, Indiana, and adopted this ^{20th}~~8th~~ day of March, 2017.

BOARD OF COMMISSIONERS
OF TIPPECANOE COUNTY


Tracy A. Brown, President


Thomas P. Murtaugh, Vice President


David S. Byers, Member

ATTEST:


Robert Plantenga, Auditor

**NOTICE TO TAXPAYERS OF HEARING ON PROPOSED
CUMULATIVE CAPITAL DEVELOPMENT FUND RATE**

Notice is hereby given to the taxpayers of Tippecanoe County, Indiana that the Board of Commissioners will consider at The Tippecanoe Room, Tippecanoe County Office Building, 20 North Third Street, Lafayette, Indiana, at 10:00 o'clock a.m. on April 3, 2017, the reestablishment of a Cumulative Capital Development Fund Tax Rate under the provisions of IC 36-9-14.5 for the purposes stated therein, including without limitation:

Courthouse construction, remodeling, and repair (IC 36-9-14); jail construction, remodeling, repair, and equipment (IC 36-9-15); purchase, construct, equip, and maintain public buildings and acquire and improve land as necessary for such buildings (IC 36-9-16-2); acquire, construct, and improve public ways, sidewalks, and sewers (IC 36-9-16-3); and purchase or lease motor vehicles for public safety purposes (IC 36-9-16-3).

The tax will be levied on all taxable real and personal property within the taxing district and will not exceed \$0.0333 per \$100 of assessed valuation. The proposed fund will be levied beginning with taxes due and payable in the year 2017. Taxpayers appearing at such hearing shall have the right to be heard thereon. The proposal for establishment of the Cumulative Capital Development Fund is subject to approval by the Department of Local Government Finance.

Within 30 days after the date of the adoption of the cumulative fund by the Board of Commissioners, Tippecanoe County will publish a Notice of Adoption. Upon publication of the Notice of Adoption, fifty (50) or more taxpayers in a taxing district may file a petition with the County Auditor not later than noon 30 days after the publication of the Notice of Adoption setting forth their objections to the proposed fund.

Dated this 20 day of March, 2017.

Board of Commissioners of Tippecanoe County

CUM CAP DEVELOPMENT FUND

IC36-9-14.5 County Cumulative Capital Development Fund

IC 6-1.1-41 - Cum Fund Procedures

IC 5-3-1 Publication Requirements

1. Permissible purposes of Cum Cap Development Fund
 - a. Laundry list in IC 36-9-14.5
 - b. Includes, Acquisition and maintenance of voting Systems (IC 3-11-6); Bridge construction, maintenance, and repair (IC 8-16-3 and 3.1); Courthouse construction, remodeling, and repair (IC 36-9-14); jail construction, remodeling, repair, and equipment (IC 36-9-15); purchase, construct, equip, and maintain public buildings and acquire and improve land as necessary for such buildings (IC 36-9-16-2); acquire, construct, and improve public ways, sidewalks, and sewers (IC 36-9-16-3); purchase or lease motor vehicles for public safety purposes (IC 36-9-16-3); construction, reconstruction, and maintenance of drains (IC 36-9-100); and building, remodeling, and repair of park and recreation facilities or purchase of land for park purposes. (IC 36-10-3-21).
2. Maximum Cum Cap levy is \$0.0333 per \$100 of assessed valuation. - IC 36-9-14.5-6(b).
3. Adoption (in addition to Budget, Tax Rate, and Tax Levy requirements) - IC 6-1.1-41:
 - a. STEP ONE: Proposal
 - i. Resolution proposing re-establishment of CCD Fund Tax Rate
 - b. STEP TWO: Publish Notice of Proposal with description of proposal and time of hearing under IC 5-3-1.
 - i. Notice must be published two times, at least one week apart, with second publication at least 3 days before hearing. IC 5-3-1-2(f).
 - c. STEP THREE: Hearing on Proposal and Resolution Adopting Proposal on Fund and Rate.
 - d. STEP FOUR: Publish Notice of Adoption and Submit Adopted Proposal to DLGF
 - i. Publish Notice of adoption once within 30 days after adoption of notice. IC 5-3-1-2(i). The notice published must be in a manner prescribed by DLGF. IC 6-1.1-41-3(e).
 - ii. **Before Aug. 1**, submit proposal to DLGF. IC 6-1.1-41-4
 - e. STEP FIVE: Opportunity to Object
 - i. By noon, 30 days after publication of notice of adoption.
 - ii. By at least 50 taxpayers in the taxing district
 - iii. Filed with County Auditor stating objections.
 - f. STEP SIX: (If there is an objection) - Hearing on Objection
 - i. Auditor certifies petition to DLGF.
 - ii. DLGF fixes date for hearing with notice at least 5 days in advance.
 - iii. After hearing, DLGF certifies approval, disapproval or modification of the proposal.
 - iv. Petitioning taxpayer or political subdivision may petition for judicial review of the DLGF decision by the Tax Court within 45 days of the DLGF decision.
 - g. STEP SEVEN: Notice of Levy (IC 6-1.1-17-3).
 - i. Post notice of tax levy to Gateway by **October 12**.
 - h. STEP EIGHT: Public Hearing on budget, levy, and rates. At least ten days after

- posting to Gateway but before **October 22**.
 - i. STEP NINE: Meeting to fix tax rate and levy - before November 1. IC 6-1.1-17-5.
- 4. Imposition of Levy:
 - a. Levy imposed on all taxable property within the jurisdiction.
 - b. Political subdivision has discretion to reduce or rescind the levy.
 - c. Taxpayers can petition for reduction or rescission of levy (IC 6-1.1-4-11):
 - i. 50 or more taxpayers
 - ii. Petition filed with County Auditor on or before Aug. 1 of the year.
 - iii. State objection in petition.
 - iv. County Auditor certifies petition to DLGF.
 - v. DLGF follows same procedure as with objection to original imposition.
 - vi. DLGF action is final and conclusive. (Judicial review?)
 - d. Tax levy must be advertised annually as other tax levies are advertised.
- 5. Expenditures
 - a. Taxes collected held in fund. Fund may not be expended other than for purposes specified by statute authorizing the fund. Expenditures only after appropriation has been made in the manner provided by law for making other appropriations.
 - b. If a political subdivision decides the purposes for which the fund was created no longer exist or rescinds the fund's tax levy, the governing body may transfer the balance to the general fund.