

**Goshen Joint Resolution 1 (GJR-1)**

**A joint resolution of the signatories regarding elimination of Business Personal Property Tax**

Whereas, Governor Mike Pence has proposed eliminating the Business Personal Property Tax as one of the top priorities of his 2014 legislative agenda; and

Whereas, Business Personal Property Tax collections statewide account for about \$1 billion funding for local governments and schools; and

Whereas, Business Personal Property Tax represents 18.4% of Goshen City's assessed valuation and \$2.7 million of its property tax levy; and

Whereas, Business Personal Property Tax represents 18.6% of Goshen Community Schools' assessed valuation and \$2.45 million of its property tax levy; and

Whereas, the City of Goshen and Goshen Community Schools cannot afford additional revenue loss without severe cuts to services provided our residents and students; and

Whereas, quality public services and schools are critical to economic development in our community; and

Whereas, there is no systemic surplus in the Indiana State budget to replace lost revenue to local government, as evidenced by state revenues lagging budget forecasts, causing the State to implement a series of spending cuts to levels below what was budgeted; and

Whereas, eliminating Business Personal Property from the assessed valuation will cause a shift to Real Property Tax for any properties currently below the circuit breakers and/or lead to increased personal income taxes; and

Whereas, one option being considered is to allow county option to eliminate Business Personal Property Tax, which will pit counties against one another and eventually result in further disparity in Local Option Income Taxes, which in turn will impact citizens' decisions where to live; and

Whereas, depending on what survey is considered, Indiana already ranks in the top 5 or 10 states with regard to overall business tax climate;

Now therefore, be it resolved by the Common Council of the City of Goshen, the Goshen Community School Board and the Goshen Chamber of Commerce Board of Directors that we oppose the elimination of Business Personal Property Tax without a replacement for revenue lost that does not further cripple local government and schools, and does not burden Elkhart County wage-earners, whose income already lags the average in the State of Indiana, which in turn, lags the national average per capita income.

This resolution shall become effective on the date of passage.

Goshen City Council passed the resolution on January 21, 2014 by a vote of 7 to 0.

Allan Kauffman  
Allan Kauffman, Mayor

Witness Jim McKee  
Jim McKee, City Council President

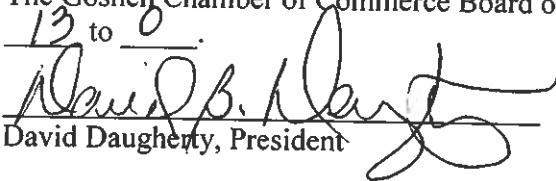
Goshen Community School Board passed the resolution on January 21, 2014 by a vote of 6 to 0.

Diane Woodworth  
Diane Woodworth, Superintendent

Witness Jane E. Troup  
Jane Troup, School Board President

The Goshen Chamber of Commerce Board of Directors passed the resolution on January 21, 2014 by a vote of

13 to 0.

  
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David Daugherty, President

Witness Renee M Drake  
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Renee Drake, Chamber Board Chair