

KOSCIUSKO COUNTY COUNCIL

RESOLUTION NO. 22 - 02-10-001

A RESOLUTION OF THE KOSCIUSKO COUNTY COUNCIL OPPOSING LEGISLATION REGARDING THE BUSINESS PERSONAL PROPERTY TAX ELIMINATION

WHEREAS, the Indiana Legislature proposed changes to the depreciation floor and other aspects of Indiana's business personal property tax as a priority in their 2022 legislative agenda;

WHEREAS, the Kosciusko County Council opposes all legislation that contemplated eliminating any portion of the personal property tax without FULL replacement guaranteed by the state;

WHEREAS, any contemplated revenue replacement must be a source of revenue that continues to grow over time just as a property tax base would, in order to allow growing communities meet the demand for services;

WHEREAS, a permanent state tax credit applied to ALL proposed business personal property tax reductions, holidays, phase-outs, etc., could eliminate unnecessary burden on local government in order to continue building healthy Indiana communities;

WHEREAS, the personal property tax is a relied upon method for funding local government including but not limited to counties, cities, towns, townships, libraries and solid waste districts;

WHEREAS, for taxing units not at the caps, a reduction in the tax base could result in property owners paying more in residential property taxes. For those communities at the caps, any phase out of the business personal property tax means a loss in revenue for local units of government;

WHEREAS, business personal property tax distributions to local units of government exceeds \$16,236,268.47 in Kosciusko County which would be a huge revenue loss for every taxing unit in the county;

WHEREAS, The Tax Foundation 2022 State Business Tax Climate Index lists Indiana as the number one ranking state for property tax;

WHEREAS, Indiana consistently ranks in the top states with an attractive business tax climate, yet a community's quality of life is an increasingly greater influencer of business relocation and growth decisions,

NOW THEREFORE, BE IT RESOLVED BY THE KOSCIUSKO COUNTY COUNCIL AS FOLLOWS:

Section 1. The Kosciusko County Council opposes all legislation that contemplates eliminating any portion of the business personal property without full and permanent replacement guaranteed by the State of Indiana.

Section 2. The sections, paragraphs, sentences, clauses, phrases and words of this Resolution are separable, and if any word, phrases, clauses, sentence, paragraph or section of this Resolution shall be declared unconstitutional, invalid or unenforceable by the valid judgment of decree of a court of competent jurisdiction, such unconstitutionality, invalidity or unenforceability shall not affect any of the remaining words, phrases, clauses, sentences, paragraphs and sections of this Resolution.

Section 3. This Resolution shall be in full force and effect after passage by the Kosciusko County Council.

2022020440 RESO \$0.00
02/11/2022 09:13:12A 3 PGS
Joetta Mitchell
Kosciusko County Recorder IN
Recorded as Presented

I affirm, under the penalties for perjury,
that I have taken reasonable care to redact
each Social Security number in this
document, unless required by law.

Cynthia A. Anest

PASSED AND ADOPTED by the Kosciusko County Council, Indiana this 9th day of February, 2022.

FOR:

AGAINST:

<u>Kimberly Cates</u>	Kimberly Cates	_____
<u>Approved Via Video Conference</u>	Jon Garber	_____
<u>Kathleen D Groninger</u>	Kathy Groninger	_____
<u>[Signature]</u>	Mike Long	_____
<u>Sue Ann Mitchell</u>	Sue Ann Mitchell	_____
<u>Joni A. Truex</u>	Joni Truex	_____
<u>Earl S Wiggins</u>	Earl Wiggins	_____

ATTEST:

Michelle Puckett
Michelle Puckett, Auditor
Kosciusko County

Year Through Date Cash Summary Report

Business Date: 12/31/2021 Pay Year: 2021

Pay Period: Spring/Fall Combined

Rate Description: Adv Tax Rate

Taxing Unit	Personal Property Tax
1 Clay	497,329.53
2 Claypool	141,413.02
3 Wayne	1,455,700.79
4 Warsaw	7,211,183.82
5 Tippecanoe	138,594.44
6 Winona Lake	129,107.46
7 Turkey Creek	141,170.21
8 Syracuse	507,445.47
9 Washington	104,909.24
10 Pierceton	648,730.47
11 Etna	135,940.86
12 Etna Green	69,878.52
13 Harrison	370,186.68
14 Mentone Harrison	161,319.10
15 Franklin	209,475.31
16 Mentone Franklin	18,468.66
17 Monroe	52,980.69
18 Silver Lake	104,342.92
19 Jackson	82,702.60
20 Milford	459,234.83
21 Prairie	188,363.15
22 Leesburg	35,974.49
23 Scott	185,884.25
24 North Webster	53,199.59
25 Seward	125,510.72
26 Burket	14,146.45
27 Van Buren	415,361.81
28 Warsaw Plain	1,099,005.61
29 Plain	357,589.51
30 Sidney	7,838.95
31 Jefferson East	59,617.17
33 Jefferson West	145,172.98
34 Nappanee Jeff W	15,951.57
35 Lake	94,762.77
36 Warsaw Prairie	6,981.16
40 Phase In Warsaw	0.00
41 Phase In Warsaw Plain	790,793.67
*** Combined Total ***	16,236,268.47
*** Detail Receipts ***	