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FOUNTAIN COUNTY COUNCIL ORDINANCE NO. 2017-4

AN ORDINANCE OF THE COUNTY COUNCIL OF FOUNTAIN COUNTY, INDIANA IMPOSING A COUNTY ADJUSTED GROSS INCOME TAX FOR SPECIAL PURPOSE

WHEREAS, Fountain County, Indiana (the "County") owns and operates a county jail which suffers from multiple deficiencies, including (i) lack of sufficient bed space for the daily inmate population, (ii) lack of appropriate recreation and medical facilities, (iii) inadequate line of sight supervision of inmates due to the configuration of the aging jail, (iv) lack of adequate housing for an increasing female inmate population and for inmates with special needs, (v) inability to separate inmates by proper classification (vi) lack of adequate administrative space, and (vii) increasing maintenance demands and costs resulting from having an aging facility; and

WHEREAS, the County currently has in effect a county adjusted gross income tax pursuant to IC 6-3.5-1.l; and

WHEREAS, pursuant to the IC 6-3.6-7-8.5, the County Council may adopt an ordinance imposing an additional county adjusted gross income tax rate, the revenues from which may be used to address deficiencies with respect to the jail facility:

NOW, THEREFORE, BE IT ORDAINED BY THE COUNTY COUNCIL OF FOUNTAIN COUNTY, INDIANA, as follows:

<u>Section 1</u>. The County Council hereby finds that revenues from the county adjusted gross income tax authorized by IC 6-3.6-7-8.5 are needed to (a) finance, construct, acquire, improve, renovate, and equip the county jail and related buildings and parking facilities (collectively, the "Facilities"), including costs related to the demolition of existing buildings, the acquisition of land, and any other reasonably related costs, and (b) repay bonds issued or leases entered into for such purposes.

Section 2. Pursuant to IC 6-3.6-7-8.5, the County Council hereby imposes the county adjusted gross income tax on the county taxpayers of the County at a rate of fifty five one hundredths of one percent (.55%). Pursuant to IC 6-3.6-7-8.5(c), such county adjusted gross income tax takes effect January 1, 2018. The County Council hereby finds that the revenue from the tax rate established under this Ordinance does not exceed the costs of financing, constructing, acquiring, improving, renovating, and equipping the Facilities. Such county adjusted gross income tax shall be in addition to the county adjusted gross income tax

<u>Section 4</u>. Any member of the County Council, the Board of Commissioner, the County Treasurer, the County Auditor, and any other employee or agent of the County is hereby authorized and directed, for and on behalf of the County, to take any action as such person determines to be necessary or appropriate to accomplish the purposes of this Ordinance, such determination to be conclusively evidenced by such persons taking of such action.

Section 5. This Ordinance shall be in full force and effect from and after its adoption.

DULY PASSED on this 19th day of June, 2017, by a vote of 6 for and 2 against by the County Council of Fountain County, Indiana.

COUNTY COUNCIL OF FOUNTAIN COUNTY, INDIANA

DUDLEY CRUEA, PRESIDENT

TOM BOOE

DALE CLAWSON

BILLY GLOVER

JAMES HERSHBERGER

TAMES MCKEE

JOE WHITTINGTON

ATTEST: Brenda Hardy