

**TOWN OF ST. JOHN, LAKE COUNTY, INDIANA**

**ORDINANCE NO. 984**

**AN ORDINANCE ESTABLISHING A PROCEDURE FOR DETERMINATION OF AREAS WITHIN THE TOWN AS ECONOMIC REVITALIZATION AREAS AND FOR CONSIDERATION OF REQUESTS FOR PROPERTY TAX DEDUCTIONS IN ECONOMIC REVITALIZATION AREAS IN THE TOWN.**

WHEREAS, the Town Council of the Town of St. John, Lake County, Indiana, has examined the circumstances and conditions of economic growth within the Town of St. John; and

WHEREAS, the Town Council of the Town of St. John, Lake County, Indiana, is extremely concerned about the need for economic growth within the Town, and particularly, the need for business and industrial growth and development; and

WHEREAS, the Town Council of the Town of St. John, Lake County, Indiana, has reviewed the circumstances of the real property tax burden imposed upon residential property owners in the Town of St. John during its review and analysis of the need for business and industrial growth and development which will assist and contribute to lessening the real property taxation burden imposed upon the residential real property owners in the Town; and

WHEREAS, the Town Council of the Town of St. John, Lake County, Indiana, passed and adopted, effective January 1, 1995, Town Ordinance Number 970, which repealed Town Ordinance Number 687 establishing an Economic Revitalization Area within the Town; and

WHEREAS, the Town Council of the Town of St. John, Lake County, Indiana, acted to adopt Ordinance Number 970, effective January 1, 1995, repealing the Establishment of an Economic Revitalization Area within all real properties zoned "light industrial district" under the Zoning Map of the Town as a result of the consequences of said Ordinance permitting what was determined to be an excessive amount of property tax deduction benefit to owners of property in light industrial districts in maximum amounts, which, in turn, would not satisfactorily aid and assist residential real property owners in the Town in their real property tax burdens; and

WHEREAS, the Town Council of the Town of St. John, Lake County, Indiana, has determined that it is necessary to establish procedures for determination of areas within the Town which should qualify as Economic Revitalization Areas, and further, for consideration of requests for property tax deductions in any established economic revitalization areas in the Town in order to provide equitable and proper benefit to both owners of property for which said property tax deductions are sought, as well to aid and assist in relieving the real property tax burdens imposed upon residential real property owners in the Town.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN ST. JOHN, LAKE COUNTY, INDIANA:

SECTION ONE: That all Property Owners or applicants seeking a determination of any area of real property within the Town as an Economic Revitalization Area shall be required to file an application therefore pursuant to the provisions established for the same in Indiana Code 6-1.1-12.1-1, et. seq., as amended from time to time. An application shall be made in a form and manner deemed appropriate and acceptable to the Town Council. An applicant shall further be required to pay any and all costs required to be incurred by the Town in the processing and review of said application, together with a flat fee of One Hundred Dollars (\$100.00) for administrative costs. The Town Council shall additionally be required to comply with the terms and provisions of Indiana Code 6-1.1-12.1-1, et. seq., as amended from time to time, in considering such requests for determination of Economic Revitalization Area applications.

SECTION TWO: In the event that the Town Council, upon receipt and review of an application for determination of an Economic Revitalization Area in the Town determines that the area in question is an Economic Revitalization Area, the Town Council shall be required to comply with the terms and provisions of Indiana Code 6-1.1-12.1-2.5, et. seq., as amended from time to time, including passage and adoption of a Resolution declaring the area an Economic Revitalization Area, filing the same with the County Assessor, determining the number of years of real property tax deduction, holding a Public Hearing following proper legal notice requirements, and taking final action to determine whether the qualifications for an Economic Revitalization Area have been met, as well as taking final action on the adopted Resolution.

SECTION THREE: All applicants to the Town Council for the establishment of an area as an economic revitalization area shall be required to provide a Statement of Benefits on a form prescribed by the State of Indiana Board of Tax Commissioners for use by the Town Council in making its decision about whether to designate an Economic Revitalization Area or not. The Town Council shall be required to review the Statement of Benefits in its determination of whether an area should be designated an Economic Revitalization Area, or whether a real property tax deduction should be allowed, based on and after it has made the findings described in Indiana Code 6-1.1-12.1-3, as amended from time to time. No designation of an area as an Economic Revitalization Area or approval of a real property tax deduction shall be made by the Town Council unless the above-described required findings have been affirmatively made.

SECTION FOUR: In the event that the Town Council designates an area as an Economic Revitalization Area, the owner of that real property may be entitled to a deduction from the assessed value of the real property in the number of years deemed proper by the Town Council, and consistent with the provisions of Indiana Code 6-1.1-12.1-3, as amended from time to time.

SECTION FIVE: In the event that the Town Council designates an area as an Economic Revitalization Area under the terms of this Ordinance and pursuant to the

applicable provisions of Indiana Code 6-1.1-12.1-1, et. seq., each as amended from time to time, the amount of the deduction which the property owner is entitled to receive shall be based upon the number of years of property tax deduction benefit approved by the Town Council. Any deduction made shall be further consistent with the provisions of Indiana Code 6-1.1-12.1-4, as amended from time to time, and in conformance with any Rules adopted by the State of Indiana Board of Tax Commissioners under the provisions of Indiana Code 4-22-2, et. seq., as amended from time to time. The amount of any deduction for a Property Owner of Economic Revitalization Areas that are residentially distressed areas are subject to the provisions of Indiana Code 6-1.1-12.1-4.1, as amended from time to time.

SECTION SIX: Applications may be made to the Town Council for Personal Property tax deductions for all personal property other than inventory, as defined in Indiana Code 6-1.1-3-11(a), as amended from time to time. Such applications must be made on a form and in a manner approved by the Town Council. An applicant must provide a Statement of Benefits to the Town Council accompanying its application on a form prescribed by the State of Indiana Board of Tax Commissioners. The Designation Application and Statement of Benefits may be incorporated into the same Designation Application if the State of Indiana Board of Tax Commissioners approves the form for the same. The Town Council shall review the Statement of Benefits and Designation Application described herein when determining whether an area should be designated an Economic Revitalization Area or whether the personal property tax deduction shall be allowed based on, and after it has made, the findings required in Indiana Code 6-1.1-12.1-4.5, as amended from time to time. The Town Council may not designate an area an Economic Revitalization Area or approve any requested personal property tax deduction unless it makes the findings required by Indiana Code 6-1.1-12.1-4.5, as amended from time to time, in the affirmative.

SECTION SEVEN: In the event that the Town Council designates an area as an Economic Revitalization Area, as applied for, and approves the Statement of Benefits concerning personal property tax deduction in the designated Economic Revitalization Area, the Owner of such personal property shall be entitled to the amount of deduction as determined by the Town Council, and consistent with the provisions of Indiana Code 6-1.1-12.1-4.5, as amended from time to time. All procedures for consideration and approval of personal property tax deduction requests shall be in conformance with the provisions of Indiana Code 6-1.1-12.1-4.5, as amended from time to time.

SECTION EIGHT: Any Property Owners for whom such real or personal property tax deduction has been approved by the Town Council after conformance and compliance with all procedures required herein and consistent with applicable provisions of the Indiana Code, shall file a Certified Deduction Application on forms prescribed by the State of Indiana Board of Tax Commissioners with the Auditor of Lake County. All such real property or personal property tax deduction applications shall be filed in conformance with the provisions of Indiana Code 6-1.1-12.1-5, as amended from time to time, in order for such deduction or deductions to be provided, and in order for the County Auditor to make the appropriate deduction.

SECTION NINE: All provisions of Indiana Code 6-1.1-12.1-1, et. seq., as amended from time to time, and including provisions pertaining to compliance with the Statement of Benefits, Waiver of Statement of Benefits, determination of substantial compliance with Statement of Benefits, notice of noncompliance, hearing, resolution and appeal, as well as publication and filing of deductions, and limitation on approval of a Statement of Benefits for Deduction, shall be applicable.

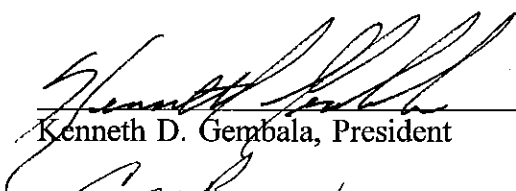
SECTION TEN: That all existing Ordinances, or parts thereof, in conflict with the provisions of this Ordinance, are hereby deemed null, void, and no legal effect, and are specifically repealed.

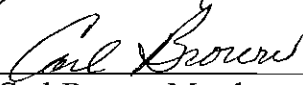
SECTION ELEVEN: If any section, clause, provision, or portion of this Ordinance shall be held to be invalid or unconstitutional by any Court of competent jurisdiction, such decisions shall not affect any other section, clause, provisions or portion of this Ordinance.

SECTION TWELVE: That this Ordinance shall take effect, and be in full force and effect, from and after passage and adoption by the Town Council of the Town of St. John, Lake county, Indiana.

PASSED AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF ST. JOHN, LAKE COUNTY, INDIANA, THIS 23<sup>rd</sup> DAY OF February 1995.

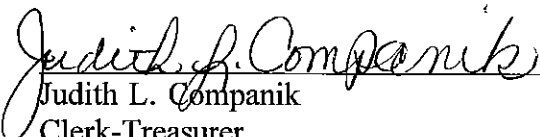
TOWN OF ST. JOHN, LAKE COUNTY,  
INDIANA, TOWN COUNCIL

  
Kenneth D. Gembala, President

  
Carl Brown, Member

  
Douglas E. Patterson, Member

ATTEST:

  
Judith L. Companik  
Clerk-Treasurer