

**TITLE 6: FUNDS, TAXES AND SALARIES**



## TITLE 6: FUNDS, TAXES AND SALARIES

### Article 1.1: Tax Assessment Board of Appeals Chapter 28: Supplemental Salaries

#### § 6-1.1-28-1 LEVEL II APPRAISERS.

(A) The Level II Appraisers serving on the County Tax Assessment Board of Appeals shall receive a per diem of \$200 for each day the Appraiser attends a hearing of the Board to hear an appeal.

(B) Level II Appraisers shall receive mileage at the rate set by county ordinance.

(C) The Level II Appraisers shall receive no other compensation from the county.

(D) Compensation and expenses for the Level II Appraisers shall be paid from the Reassessment Fund.

(Ord. 2000-3, passed 2-24-2000)

**Statutory reference:**

*Certified appraisers, see I.C. 6-1.1-28-1*

### Article 3.5: Economic Development Chapter 5: CEDIT County Tax

#### § 6-3.5-7 CEDIT COUNTY TAX.

(A) (1) The Board of Commissioners of the county has determined that providing for the acquisition and renovation of an existing jail facility and the construction and equipping of an addition to the existing jail facility, and securing, if possible, a lease upon the jail facility (“project”) by the County Building Corporation (“Corporation”) and the leasing of the same to the county is in the public interest of the citizens of the county.

(2) The County Council has imposed the county economic development income tax under I.C. 6-3.5-7 (“EDIT”) at a rate of 0.35% annually on the adjusted gross income of county taxpayers.

(3) Pursuant to I.C. 6-3.5-7, the county is a recipient of a distributive share of EDIT (“EDIT revenues”) and receives its EDIT revenues semiannually in May and November of each year from the County Auditor.

## Jefferson County - Funds, Taxes and Salaries

(4) The Board has adopted or will adopt a capital improvement plan to include the project.

(5) The County Council has determined to pledge EDIT revenues to the payment of lease rentals.

(6) The estimated total cost of financing the project, including capitalized interest and issuance expenses, is now estimated not to exceed \$7,300,000 plus investment earnings on the bond proceeds.

(B) In consideration of the Board's desire to proceed with the financing of the project, the County Council hereby pledges EDIT revenues for the payment of lease rentals due under the lease to be entered into by and between the corporation and the county to finance the project ("lease").

(C) The County Council further covenants that it will take no action to rescind or repeal EDIT or to take any action that would result in the county receiving a smaller certified share of EDIT than the certified share of EDIT to which it was entitled on the effective date of this section. The County Council further covenants that it will take no action to rescind EDIT or reduce the EDIT rates as long as lease rentals are payable under the lease.

(D) The county has not pledged or otherwise encumbered its EDIT revenues, and there are no prior liens, encumbrances or other restrictions on the EDIT revenues or on the county's ability to pledge EDIT revenues to the payment of lease rentals.

(E) The county reserves the right to enter into leases or other obligations entitled to the pledge of EDIT revenues on a parity with the lease in accordance with the requirements set forth in § 14 of the lease.

(F) A new fund shall be titled CEDIT County Tax and be assigned the fund number of 1191. (Ord. 1, passed 3-17-2004; Ord. 2004-2, passed 3-17-2004; Ord. 2005-5, passed - -2005)

***Statutory reference:***

*Tax, see I.C. 6-3.5-7*

### Article 9: Transportation and Public Works Chapter 14.5: Cumulative Capital Development Fund

#### **§ 6-9-14.5-2 CUMULATIVE CAPITAL DEVELOPMENT FUND.**

(A) There is established and continued a Jefferson County Cumulative Capital Development Fund (hereinafter referred to in this County Code Section as "the Fund").

(B) An ad valorem property tax levy will be imposed and the revenues from the levy will be retained in the Fund.

(C) The rate of levy under subsection (B) will be \$0.07 per \$100 of assessed valuation for the years 1994, 1995 and 1996.

(D) The county previously adopted a Cumulative Capital Development Fund in 1988 for 1989, renewed in 1991 for three successive years. Ord. 1994-3 merely expands the purpose for which the funds can be used in accordance with law and renews the Fund for two additional years.

(E) The funds accumulated in the Fund will be used only for purposes specified in I.C. 36-9-14.5-2.

(F) Notwithstanding subsection (E), funds accumulated in the Fund may be used for purposes other than the purposes stated in subsection (E), if the purpose is to protect the public health, welfare or safety in an emergency situation which demands immediate action. Money may be spent under the authority of this subsection only after the Board of Commissioners has issued a declaration that the public health, welfare or safety is in immediate danger that requires the expenditure of money in the fund.

(Ord. 1987-3, passed 8-28-1987; Ord. 1991-1, passed 3-8-1991; Ord. 1994-3, passed 6-17-1994; Ord. 1996-, passed - -1996)

**Statutory reference:**

*Authorization of fund; purpose, see I.C. 36-9-14.5-2*

Article 9: Transportation and Public Works  
Chapter 15: Cumulative County Jail Fund

**§ 6-9-15-2 CUMULATIVE COUNTY JAIL FUND.**

This Board will adhere to the provisions of I.C. 36-9-152 and 6-1.1-41. Proposed fund will not exceed \$0.03 on each \$100 of assessed valuation. The levy will be levied beginning with taxes payable beginning in the year 2003.

(Res. 2002-6A, passed 7-12-2002)

