

RESOLUTION NO. 5

**RESOLUTION OF THE COMMON COUNCIL  
OF THE CITY OF DECATUR  
OPPOSING LEGISLATION REGARDING  
THE BUSINESS PERSONAL PROPERTY TAX**

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; and,

WHEREAS, the City of Decatur opposes all legislation that contemplates eliminating any portion of the personal property tax without permanent FULL replacement guaranteed by the state; and,

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 to meet the demand for services; and,

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 health Indiana communities; and,

WHEREAS, the personal property tax is a relied upon method for funding local government; and

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; and

WHEREAS, Business Personal Property Tax distributions to local units of government exceed \$1 Billion, including \$4,773,497 in Adams County, Indiana according to records maintained by the Auditor of Adams County, Indiana.

WHEREAS, the City of Decatur in Adams County would lose an estimated \$2,238,899 in annual tax revenues, according to records provided by the Department of Local Government Finance and maintained by the Auditor of Adams County, Indiana.

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

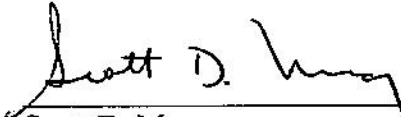
WHEREAS, Indiana consistently ranks in the top states with an attractive business tax climate, yet a community's quality of life is an increasingly greater influencer of business relocation and growth decisions:

NOW, THEREFORE, be it resolved by the Common Council of the City of Decatur that we oppose all legislation that contemplates eliminating any portion of the business personal property tax without full and permanent replacement guaranteed by the state.

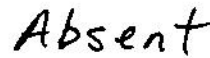
This resolution shall become effective upon the date of passage.

**DULY PASSED AND ADOPTED BY THE COMMON COUNCIL OF THE CITY OF DECATUR, INDIANA ON THIS 1st DAY OF February, 2022.**

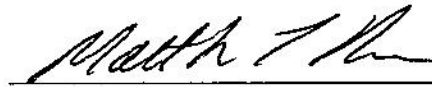
**COMMON COUNCIL OF THE CITY OF DECATUR, INDIANA**

  
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Scott D. Murray


  
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J. Wylie Sirk

  
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W. Craig Coshow

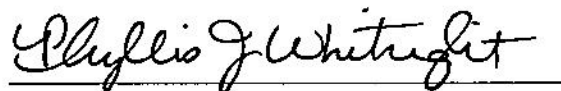
W. Craig Coshow

  
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Matthew J. Dyer

  
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Tyler P. Fullenkamp

  
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Daniel L. Rickord, Mayor and Presiding Officer

ATTEST:

  
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Phyllis J. Whitright, City Clerk-Treasurer

Phyllis J. Whitright, City Clerk-Treasurer