

**JOINT RESOLUTION OF THE CLARK COUNTY COMMISSIONERS
AND THE CLARK COUNTY COUNCIL**

JOINT RESOLUTION NO: 1 - 2017

WHEREAS, the Clark County Commissioners are the executive and legislative bodies for Clark County Government pursuant to I.C. § 36-2-2-2 and § 36-1-2-9; and the Clark County Council is the fiscal body for Clark County Government pursuant to I.C. § 36-2-3-2.

WHEREAS, the Clark County General Fund has the lowest certified tax levy per capita (ranked 92 of 92 counties) and the lowest certified rate per capita (ranked 92 of 92) counties in the State of Indiana.

WHEREAS, the County General revenue has decreased every year since 2012 to the point where the County General Revenue is below the 2004 level of County General revenue, as illustrated in the following chart:

	<u>2004</u>	<u>2016</u>
County General	\$9,899,280	\$7,771,757
CAGIT	\$3,822,906	\$4,274,460
EDIT	\$1,478,551	\$2,025,486
LOIT	\$0	\$1,600,096
Circuit Breaker	\$0	- (\$920,970)
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TOTALS	\$15,200,737	\$14,750,829

WHEREAS, Clark County has implemented all available forms of taxation relevant to the County General Fund expenses.

WHEREAS, Clark County requested a levy appeal in 2010 which was denied by the Department of Local Government Finance (hereinafter referred to as the "DLGF"). In 2011, the County appealed the DLGF's denial to the Indiana Tax Court. In 2014, the Indiana Tax Court denied the County's appeal.

WHEREAS, to be able to perform and conduct the statutorily imposed functions of county government, Clark County has been required to issue mandate judgment funding bonds in five of the past six years.

WHEREAS, the 2016 Clark County maximum levy was approved by the DLGF in the amount of \$7,771,757. The 2016 Clark County mandate judgment funding bonds were issued in the amount of \$9,200,000. The mandate judgment funding bond fees and expenses incurred by Clark County were in the amount of \$170,000.


WHEREAS, Clark County Government now requests that the Indiana General Assembly allow Clark County's mandate judgment funding debt levy to be shifted to Clark County's maximum levy. This action would save the Clark County taxpayers approximately \$170,000 per year in the required fees and expenses associated with the issuance of the mandate judgment funding bonds.

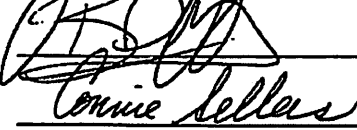
NOW, THEREFORE BE IT RESOLVED BY THE CLARK COUNTY COMMISSIONERS AND THE CLARK COUNTY COUNCIL, STATE OF INDIANA, THAT:

1. The Indiana General Assembly shift Clark County's mandate judgment funding debt levy to Clark County's maximum levy in order to forego the necessity of issuing mandate judgment funding bonds every year and to forego the fees and expenses associated with the issuance of such mandate judgment funding bonds.

Dated this 13 day of February, 2017.

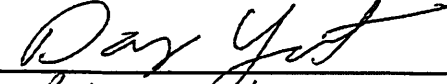
CLARK COUNTY COMMISSIONERS:

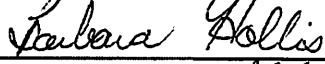


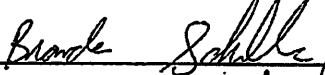


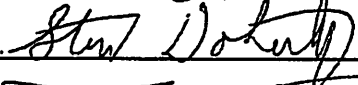
Connie Sellers

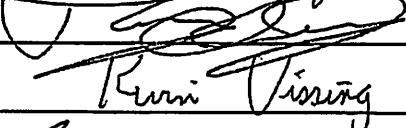
CLARK COUNTY COUNCIL:








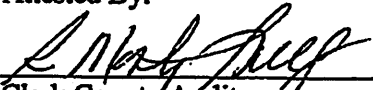




Kevin Tissing


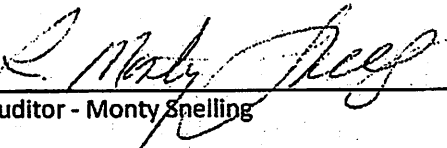
Brian Jurek

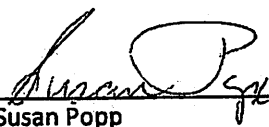
Attested By:




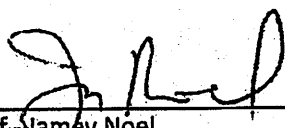
Clark County Auditor

The undersigned elected officials further support the joint resolution:


Auditor - Monty Spelling

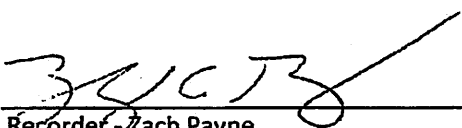

Clerk - Susan Popp

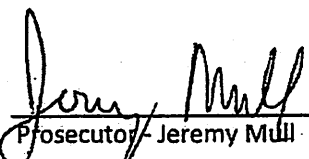

Assessor - Cynthia Dalgarn


Sheriff - Jamey Noel


Treasurer - David Reinhardt


Surveyor - David Blankenbeker


Recorder - Zach Payne


Prosecutor - Jeremy Mull