

The Board met in due form with the following members present: Roosevelt Allen, Jr., Michael Repay and Gerry Scheub. They passed the following orders, to wit:

There was a moment of silent prayer; the Pledge was given and the Emergency Exit Announcement made.

A courtesy copy of the agenda and notice of this meeting was faxed by Brenda Koselke to the Times in Munster and Crown Point, the Post Tribune in Merrillville and Crown Point, WJOB Radio Station, the Star, WLTH Radio Station, Comcast Cable, the Calumet Press, Portage Journal News, Pilcher Publishing and the Gary Law, Channel 21 media on the 1st day of May, 2013 at about 1:30 p.m.

A copy of the meeting notice and agenda was posted at the entrance of the Commissioner's courtroom on the 1st day of May, 2013 at about 1:30 p.m.

Order #1 Agenda #5A

In the Matter of Notices/Agenda: A. Public Record of Certificate of Service of Meeting Notice and Posting to those who have made such written request.

Scheub made a motion, seconded by Repay, to make a matter of public record the Certificate of Service of Meeting Notice and Posting to those who have made such written request. Allen, announced that this Meeting is a Special Meeting of the Board of Commissioners. Motion carried.

Order #2 Agenda #5B

In the Matter of Notices/Agenda: B. Ordinances enacted by the Lake County Council at their meeting held on Monday, May 6, 2013.

Action as follows:

Order #3 Agenda Sub-Item #1

In the Matter of Board of Commissioners of the County of Lake: 1. Ordinance of the County Council of Lake County, Indiana, Imposing a County Adjusted Gross Income Tax on the Taxpayers of Lake County, Indiana.

Comes now, Commissioner Scheub, addressed the Board regarding Ordinance No. 1360A, Ordinance of the County Council of Lake County, Indiana, Imposing a County Adjusted Gross Income Tax on the Taxpayers of Lake County, Indiana, stating we're here for one reason today, because the State was illegal in what they did, they passed a law that gave you the option to raise taxes, Lake County, Indiana was the only County in the State of Indiana that decided not to raise taxes and we vetoed the County Option Tax, at the time the State illegally froze our levy, for the last seven years we've had a frozen levy and had that not happened we wouldn't be here today because we would have been financially stable, it took Rick Niemeyer and Harold Slager to go to work this year and have that frozen levy, it's not signed yet by the Governor, but hopefully it will be signed, taking the freeze off. Corporations never had to pay into this option tax, but yet according to this Ordinance they're going to benefit tremendously and this totally illegal, our State Legislature said we weren't going to raise taxes even though they knew the freeze was unconstitutional and they did nothing our local representatives did nothing down State to protect our interests and our Cities and Towns, a letter from Schererville opposing the income tax, but the State allowed other Counties to go at 1/4% but yet they made us, Lake County, go at 1%, everything the State did was totally illegal, forcing us, Lake County, into this situation today, putting Town against Town, Politician against Politician, people against people, and that's an insult, and to have your own State Rep. sit back and do nothing is an insult to every tax payer of Lake County, but at this time I'd like to make a motion to veto, because this is against the Constitution, the State of Indiana and the Constitution state of America.

Scheub made a motion to veto Ordinance No. 1360A, Ordinance of the County Council of Lake County, Indiana, Imposing a County Adjusted Gross Income Tax on the Taxpayers of Lake County, Indiana, hearing no seconded to said motion, motion dies for lack of a second.

Order #4 Agenda Sub-Item #2

In the Matter of Board of Commissioners of the County of Lake: 2. Ordinance of the County Council of Lake County, Indiana, Imposing a Public Safety County Adjusted Gross Income Tax on the Taxpayers of Lake County, Indiana.

Scheub made a motion to veto Ordinance No. 1360B, Ordinance of the County Council of Lake County, Indiana, Imposing a Public Safety County Adjusted Gross Income Tax on the Taxpayers of Lake County, Indiana, hearing no seconded to said motion, motion dies for lack of a second.

Order #5 Agenda Sub-Item #3

In the Matter of Board of Commissioners of the County of Lake: 3. Ordinance Establishing the Lake County Public Safety County Adjusted Gross Income Tax Fund, a Non-Reverting Fund.

Scheub made a motion to veto Ordinance No. 1360C, Ordinance Establishing the Lake County Public Safety County Adjusted Gross Income Tax Fund, a Non-Reverting Fund, hearing no seconded to said motion, motion dies for lack of a second.

Order #6 Agenda Sub-Item #4

In the Matter of Board of Commissioners of the County of Lake: 4. Ordinance of the County Council of Lake County, Indiana, Imposing a County Economic Development Income Tax on the Taxpayers of Lake County, Indiana.

Scheub made a motion to veto Ordinance No. 1360D, Ordinance of the County Council of Lake County, Indiana, Imposing a County Economic Development Income Tax on the Taxpayers of Lake County, Indiana, hearing no seconded to said motion, motion dies for lack of a second.

Order #7 Agenda Sub-Item #5

In the Matter of Board of Commissioners of the County of Lake: 5. Ordinance Establishing the Lake County Economic Development Fund, a Non-Reverting Fund.

Order #7 Agenda Sub-Item #5 cont'd

Scheub made a motion to veto Ordinance No. 1360E, Ordinance Establishing the Lake County Economic Development Fund, a Non-Reverting Fund, hearing no seconded to said motion, motion dies for lack of a second.

Order #8

Comes now, Board President, Allen, addressed the Board calling for any other motions on Ordinances 1360A thru 1360E. Commissioner Allen, hearing no other motions on said Ordinances, announced this is a Special Meeting and the Board has covered all the Items on the Agenda and adjourned this meeting.

ORDINANCE NO. 1360A

ORDINANCE OF THE COUNTY COUNCIL OF LAKE COUNTY, INDIANA,
IMPOSING A COUNTY ADJUSTED GROSS
INCOME TAX ON THE TAXPAYERS OF LAKE COUNTY, INDIANA

WHEREAS, the County Council of Lake County, Indiana, recognizes that property tax relief is a priority for citizens of Lake County, Indiana; and

WHEREAS, pursuant to I.C. 6-3.5-1.1-26, the Indiana General Assembly has provided a means for local government to provide property tax relief in Lake County by imposing a County Adjusted Gross Income Tax (CAGIT) on the citizens of Lake County, Indiana; and

WHEREAS, pursuant to I.C. 6-3.5-1.1-26(f)(4)(A), Lake County Council may adopt an ordinance providing that the tax revenues received from the CAGIT tax rate may be used to reduce all property tax levies imposed by the County by granting property tax replacement credits (credits) against those property tax levies; and

WHEREAS, the Lake County Council desires that the credits under I.C. 6-3.5-1.1-26(f)(4)(A) shall be provided to all taxpayers.

NOW, THEREFORE, LET IT BE ORDAINED AS FOLLOWS:

SECTION 1. That pursuant to I.C. 6-3.5-1.1-26, the Lake County Council hereby imposes a County Adjusted Gross Income Tax (CAGIT) on the taxpayers of Lake County, Indiana. The County Adjusted Gross Income Tax is imposed at the rate of One (1%) percent on the taxpayers of Lake County, Indiana, effective upon the date of passage.

SECTION 2. That pursuant to I.C. 6-3.5-1.1-26(f)(4)(A), the tax revenues from the tax rate under this Ordinance shall be used to reduce all property tax levies imposed by the County by granting property tax replacement credits against those property tax levies.

SECTION 3. That pursuant to I.C. 6-3.5-1.1-26(f)(4) the credits under I.C. 6-3.5-1.1-26(f)(4)(A) shall be provided to all taxpayers.

SECTION 4. That pursuant to I.C. 6-3.5-1.1-26(f)(1)(A) the Lake County Council's best estimate of the amount of property tax replacement credits to be provided to all property taxpayers as a result of this Ordinance is as follows:

Homesteads	\$ 34,726,000.00
Other Residential Property	\$ 12,207,600.00
Industrial Property	\$ 10,621,300.00
Agricultural Property	\$ 1,341,800.00
Commercial Property	\$ 31,103,300.00

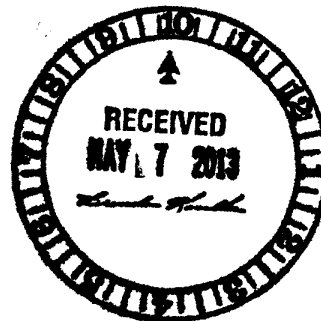
Agenda #5B cont'd

SECTION 5. That pursuant to I.C. 6-3.5-1.1-26(f)(1)(B) the Lake County Council acknowledges that some taxpayers in Lake County, Indiana, who do not pay the tax rate under this Ordinance will receive a property tax replacement credit that is funded with tax revenues from the tax rate imposed herein. Notwithstanding this effect, the Ordinance is beneficial to all Lake County citizens who will have overall reduced property taxes.

SECTION 6. That revenues raised by the CAGIT pursuant to this Ordinance shall be deposited in the Lake County Property Tax Replacement Credit Fund for distribution.

SECTION 7. That if any portion of this Ordinance is declared unconstitutional or invalid for any reason, such determination shall not affect the remaining portions of the Ordinance.

SECTION 8. That this Ordinance shall be in full force and effect upon passage of the Lake County Council.



SO ORDAINED THIS 6th DAY OF May, 2013.

[Signature]
TED F. BILSKI, President

CHRISTINE CID

[Signature]
ELSIE FRANKLIN

DANIEL E. DERNULC

ELDON STRONG

[Signature]
JEROME A. PRINCE

[Signature]
DAVID HAMM

Members of the Lake County Council

BOARD OF COMMISSIONERS OF THE COUNTY OF LAKE

APPROVED THIS 10 DAY OF May 2013

Agenda #5B cont'd

ORDINANCE NO. 1360BORDINANCE OF THE COUNTY COUNCIL OF LAKE COUNTY, INDIANA,
IMPOSING A PUBLIC SAFETY COUNTY ADJUSTED GROSS
INCOME TAX ON THE TAXPAYERS OF LAKE COUNTY, INDIANA

- WHEREAS,** the County Council of Lake County, Indiana, recognizes public safety as a priority for citizens of Lake County, Indiana; and
- WHEREAS,** Lake County as well as municipalities throughout Indiana, have experienced a severe loss in property tax revenue as a result of HEA 1001 and subsequent constitutional amendments, placing caps on property tax rates; and
- WHEREAS,** the reduced property tax revenues have challenged the ability of Lake County and local governments to provide high quality public safety to citizens of Lake County, Indiana; and
- WHEREAS,** pursuant to I.C. 6-3.5-1.1-25, the Indiana General Assembly has provided a means for local government to help maintain quality public safety through the imposition of a Public Safety County Adjusted Gross Income Tax (CAGIT); and
- WHEREAS,** the Lake County Council has met the requirements of I.C. 6-3.5-1.1-25(b) in that the Lake County Council recently imposed a property tax relief County Adjusted Gross Income Tax (CAGIT) of one (1%) percent under I.C. 6-3.5-1.1-26; and
- WHEREAS,** the Lake County Council has met the requirements of I.C. 6-3.5-1.1-25(c) in that the Public Safety County Adjusted Gross Income Tax does not exceed twenty-five hundredth of one percent (0.25%).

NOW, THEREFORE, LET IT BE ORDAINED AS FOLLOWS:

- SECTION 1.** That pursuant to I.C. 6-3.5-1.1-25, the Lake County Council hereby imposes a Public Safety County Adjusted Gross Income Tax on the taxpayers of Lake County, Indiana, at the rate of twenty-five hundredths of one percent (0.25%) effective on the date of passage.
- SECTION 2.** That this Ordinance meets all of the requirements of I.C. 6-3.5-1.1-25, including I.C. 6-3.5-1.1-25(b) and I.C. 6-3.5-1.1-25(c), in that Lake County Council has imposed a property tax relief County Adjusted Gross Income Tax of one (1%) percent under I.C. 6-3.5-1.1-26, and the Public Safety County Adjusted Income Tax does not exceed twenty-five hundredths of one percent (0.25%).
- SECTION 3.** That the revenue raised by the Public Safety County Adjusted Gross Income Tax established herein shall be used for the purposes specified in

Agenda #5B cont'd

I.C. 6-3.5-1.1-25.

SECTION 4. That there is a financial need to provide a Public Safety County Adjusted Gross Income Tax pursuant to I.C. 6-3.5-1.1-25.

SECTION 5. That if any portion of this Ordinance is declared unconstitutional or invalid for any reason, such determination shall not affect the remaining portions of the Ordinance.

SECTION 6. That this Ordinance shall be in full force and effect upon passage of the Lake County Council.

SO ORDAINED THIS 6th DAY OF May, 2013.



Ted F. Bilski
TED F. BILSKI, President

Christine CID
CHRISTINE CID

Elsie Franklin
ELSIE FRANKLIN

Daniel E. DERNULC
DANIEL E. DERNULC

Eldon Strong
ELDON STRONG

Jerome A. Prince
JEROME A. PRINCE

David Hamm
DAVID HAMM

Members of the Lake County Council

BOARD OF COMMISSIONERS OF THE COUNTY OF LAKE

APPROVED THIS 7th DAY OF May 2013

Agenda #5B cont'd

ORDINANCE NO. 1360C

ORDINANCE ESTABLISHING THE LAKE COUNTY PUBLIC SAFETY COUNTY ADJUSTED GROSS INCOME TAX FUND, A NON-REVERTING FUND

WHEREAS, on May 6, 2013, the Lake County Council pursuant to I.C. 6-3.5-1-1-25 adopted Ordinance No. 1360C, imposing a Public Safety County Adjusted Gross Income Tax in Lake County, Indiana; and

WHEREAS, Indiana Code 6-3.5-1.1-25(f) provides that the Lake County Auditor shall distribute funds collected from the tax to the County and each municipality in Lake County that is carrying out or providing at least one public safety purpose pursuant to I.C. 6-3.5-1.1-25(a); and

WHEREAS, the Lake County Council desires to create the Lake County Public Safety County Adjusted Gross Income Tax Fund for the deposit and distribution of funds received pursuant to I.C. 6-3.5-1.1-25.

NOW, THEREFORE, LET IT BE ORDAINED AS FOLLOWS:

1. That the Lake County Council hereby establishes the Lake County Public Safety County Adjusted Gross Income Tax Fund (Fund) for the deposit and distribution of the Public Safety County Adjusted Gross Income Tax imposed pursuant to I.C. 6-3.5-1.1-25.
2. That the Lake County Auditor pursuant to I.C. 6-3.5-1.1-25(f) shall distribute the funds received from the tax to Lake County and each municipality in Lake County that are carrying out or providing at least one public safety purpose pursuant to I.C. 6-3.5-1.1-25(a).
3. That deposits in the Fund shall not revert to the General Fund, but shall remain in the Fund at the end of the year.



SO ORDAINED THIS 6th DAY OF May, 2013.

Ted F. Bilski
TED F. BILSKI, President

Elsie Franklin
ELSIE FRANKLIN

CHRISTINE CID

DANIEL E. DERNULC

ELDON STRONG

Jerome A. Prince
JEROME A. PRINCE

David Hamm
DAVID HAMM

BOARD OF COMMISSIONERS OF THE COUNTY OF LAKE

Members of the Lake County Council

APPROVED THIS 7th DAY OF May 2013

Agenda #5B cont'd

ORDINANCE NO. 1360D

ORDINANCE OF THE COUNTY COUNCIL OF LAKE COUNTY,
INDIANA, IMPOSING A COUNTY ECONOMIC DEVELOPMENT
INCOME TAX ON THE TAXPAYERS OF LAKE COUNTY, INDIANA

- WHEREAS,** the County Council of Lake County, Indiana recognizes that economic development is a priority for the citizens of Lake County, Indiana; and
- WHEREAS,** Lake County as well as municipalities throughout Indiana, have experienced a severe loss in property tax revenue as a result of HEA 1001 and subsequent constitutional amendments, placing caps on property tax rates; and
- WHEREAS,** the reduced property tax revenues have challenged the ability of Lake County and local governments to provide essential services for the citizens of Lake County, Indiana; and
- WHEREAS,** pursuant to I.C. 6-3.5-7, et. seq., the Indiana General Assembly has provided a means for local government to provide essential services for the citizens through the imposition of a County Economic Development Income Tax (CEDIT); and
- WHEREAS,** the Lake County Council has met the requirements of I.C. 6-3.5-7-5(c) in that the County Economic Development Income Tax rate plus the County Adjusted Gross Income Tax rate does not exceed one and twenty-five hundredths (1.25%) percent under I.C. 6-3.5-1.1-26.

NOW, THEREFORE, LET IT BE ORDAINED AS FOLLOWS:

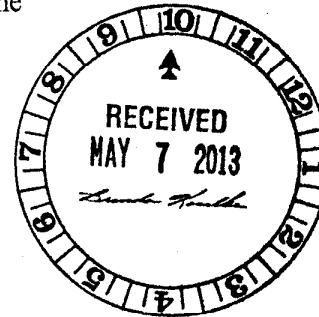
- SECTION 1. That pursuant to I.C. 6-3.5-7-5, the Lake County Council hereby imposes the County Economic Development Income Tax (CEDIT) on the taxpayers of Lake County, Indiana. The County Economic Development Income Tax is imposed at a rate of twenty-five hundredths (0.25%) percent on the taxpayers of Lake County, Indiana, and is effective upon the date of passage.
- SECTION 2. That this Ordinance meets all of the requirements of I.C. 6-3.5-7-5(c), in that the County Economic Development Income Tax Rate plus the Lake County Adjusted Gross Income Tax does not exceed one and twenty-five hundredths (1.25%) percent
- SECTION 3. That the Lake County Economic Development Income Tax shall be distributed pursuant to I.C. 6-3.5-7-12(b).

Agenda #5B cont'd

SECTION 4. That the revenues from the Lake County CREDIT may be used for any purpose pursuant to I.C. 6-3.5-7-13.1(b), including any lawful purpose for which money and any of the other funds of the County, City or Town may be used pursuant to I.C. 6-3.5-7-13.1(b)(3).

SECTION 5. That if any portion of this Ordinance is declared unconstitutional or invalid for any reason, such determination shall not affect the remaining portions of the Ordinance.

SECTION 6. That this Ordinance shall be in full force and effect upon passage of the Lake County Council.



SO ORDAINED THIS 6th DAY OF May, 2013.

[Signature]
TED F. BILSKI, President

CHRISTINE CID

[Signature]
ELSIE FRANKLIN

DANIEL E. DERNULC
[Signature]
JEROME A. PRINCE

ELDON STRONG
[Signature]
DAVID HAMM

Members of the Lake County Council

BOARD OF COMMISSIONERS OF THE COUNTY OF LAKE

APPROVED THIS 1st DAY OF May 2013

Agenda #5B cont'd

ORDINANCE NO. 1360E

ORDINANCE ESTABLISHING THE LAKE COUNTY ECONOMIC DEVELOPMENT FUND, A NON-REVERTING FUND

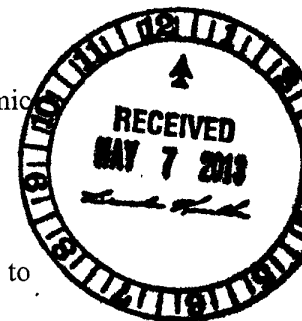
WHEREAS, on the 6th day of May, 2013, the Lake County Council pursuant to I.C. 6-3.5-7-1, et. seq., adopted Ordinance No. 1360D, imposing a Lake County Economic Development Income Tax (CEDIT); and

WHEREAS, Indiana Code 6-3.5-7-13.1 provides that the Lake County Auditor shall establish an Economic Development Income Tax fund (Fund) in the County in which the CEDIT is imposed for the deposit of revenue received by the County, City or Town under I.C. 6-3.5-7-1, et. seq.; and

WHEREAS, the Lake County Council desires to create the Lake County Economic Development Income Tax Fund, for the deposit and distribution of revenue received from the Lake County CEDIT.

NOW, THEREFORE, LET IT BE ORDAINED AS FOLLOWS:

1. That the Lake County Council hereby establishes the Lake County Economic Development Income Tax Fund (Fund) for the deposit and distribution of the revenue received from the Lake County CEDIT imposed pursuant to I.C. 6-3.5-7-1, et. seq.
2. That the revenue deposited in the Fund may be used for purposes pursuant to I.C. 6-3.5-7-13.1(b).
3. That deposits in the Fund shall not revert to the General Fund, but shall remain in the Fund at the end of the year.



SO ORDAINED THIS 6th DAY OF May, 2013.

[Signature]
TED F. BILSKI, President

[Signature]
ELSIE FRANKLIN

CHRISTINE CID

DANIEL E. DERNULC

ELDON STRONG

[Signature]
JEROME A. PRINCE

[Signature]
DAVID HAMM

~~BOARD OF COMMISSIONERS OF THE COUNTY OF LAKE~~
Members of the Lake County Council

~~APPROVED THIS 7th DAY OF May 2013~~

There being no further business before the Board at this time, Board President, Allen, adjourned.

The next Board of Commissioners Meeting will be held on Wednesday, June 5, 2013 at 10:00 A.M.

The following officials were Present:
Attorney John Dull
Brenda Koselke
Tramel Raggs

ROOSEVELT ALLEN Jr., PRESIDENT

MICHAEL REPAY, COMMISSIONER

GERRY SCHEUB, COMMISSIONER

ATTEST:

PEGGY HOLINGA KATONA, LAKE COUNTY AUDITOR