



## Legislation Text

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**File #:** 2911-2017, **Version:** 1

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**Background:** The Department of Development uses user fees to fund the administration of the department's tax incentive program. These fees are derived as follows: passage of Senate Bill 19 in 1994 provided for new fees for tax incentive projects to compensate for increased monitoring expenses; the City charges a one-time monitoring/processing fee of \$2,500 for business projects and an annual administrative fee in effect through the duration of the tax-abated terms; the City charges a processing fee for residential projects; and lastly, a \$250 pre-application/commitment fee is also collected.

The department is requesting that funds be appropriated for the 2018 fiscal year for the administration of the program. The appropriation is for personnel costs only.

Emergency action is requested so that funds can be established at the start of the 2018 budget year.

**Fiscal Impact:** This legislation appropriates \$130,000.00 from the unappropriated balance of the Housing/Business Tax Incentives Fund (Fund 2229) for the 2018 budget year. The available cash balance of this fund is approximately \$480,000.

To authorize the appropriation of \$130,000.00 from the unappropriated balance of the Housing/Business Tax Incentives Fund to the Department of Development to provide funds for the administration of tax incentive projects; and to declare an emergency. (\$130,000.00)

**WHEREAS,** the passage of Senate Bill 19 in 1994 provided for new fees for tax incentive projects to compensate for increased monitoring expenses; and

**WHEREAS,** the city charges a one-time monitoring/processing fee of \$2,500 for business projects and an annual administrative fee in effect through the duration of the tax-abated terms; and

**WHEREAS,** the city also charges a processing fee for residential projects and a \$250 pre-application/commitment fee is also collected; and

**WHEREAS,** this legislation appropriates \$130,000.00 from the unallocated balance of the Housing/Business Tax Incentives Fund for the administration of this program. The available cash balance of this fund is approximately \$480,000; and

**WHEREAS,** these funds are being appropriated to provide funding for staff costs; and

**WHEREAS,** an emergency exists in the usual daily operation of the Department of Development in that it is immediately necessary to provide for this appropriation so that funds can be established at the start of the 2018 budget year, for the immediate preservation of the public health, peace, property, safety, and welfare; **now, therefore**

**BE IT ORDAINED BY THE COUNCIL OF THE CITY OF COLUMBUS:**

**SECTION 1.** That from the unappropriated monies and from all monies estimated to come into said fund from any and all sources and unappropriated for any other purpose during the fiscal year ended December 31, 2017, the sum of \$130,000.00 is appropriated in Fund 2229, Housing Business Tax Incentive Fund in Object Class 01 Personal Services per the accounting codes in the attachment to this ordinance.

**SECTION 2.** That the monies appropriated in the foregoing Section 1 shall be paid upon the order of the Development Director and that no order shall be drawn or money paid except by voucher, the form of which shall be approved by the City Auditor.

**SECTION 3.** That the funds necessary to carry out the purpose of this ordinance are hereby deemed appropriated, and the City Auditor shall establish such accounting codes as necessary.

**SECTION 4.** That for the reasons stated in the preamble hereto, which is hereby made a part hereof, this ordinance is hereby declared to be an emergency measure and shall take effect and be in force from and after its passage and approval by the Mayor, or ten days after passage if the Mayor neither approves nor vetoes the same.