



Legislation Text

File #: 0050-2021, **Version:** 1

Background: This legislation authorizes the appropriation of \$2,000.00 to fund personnel costs from the Housing/Business Tax Incentives Fund (Fund 2229) to continue funding a 480 temporary employee in the Department of Development's Housing Division to assist with the Residential Tax Abatement program.

The Department of Development uses user fees to fund the administration of the department's tax incentive programs. Passage of Senate Bill 19 in 1994 provided for new fees for tax incentive projects to compensate for increased monitoring expenses. As such, the department charges a variety of fees (application fee, processing/administrative fee, annual monitoring fee, reporting late fee, and amendment fee) for its various tax incentive programs (Community Reinvestment Area, Enterprise Zone, Downtown Office Incentives, Job Creation Tax Credit, Job Growth Incentive, Property Assessed Clean Energy, and New Community Authority, Residential Tax Abatement). The fee schedule was updated in early 2019 under ordinance 3221-2018.

This employee worked part of their hours in FY 2020 and will work in FY 2021. Funding for 2020 work was approved by City Council under ordinance 2317-2020 and funding for 2021 work was approved by City Council under ordinance 2588-2020. The amount appropriated for each fiscal year was based upon an estimated amount of work hours that would be done in each fiscal year. Upon review at the end of the year, it was determined that the employee worked less hours in 2020 than planned and will work more hours in 2021. Thus, additional funds in fiscal year 2021 need to be appropriated.

Emergency action is requested so that the employee can continue working without interruption.

Fiscal Impact: This legislation appropriates \$2,000.00 from the unappropriated balance of the Housing/Business Tax Incentives Fund (Fund 2229) for the 2021 budget year. The unobligated balance of this fund is approximately \$400,000.00.

To authorize the appropriation of \$2,000.00 from the unappropriated balance of the Housing/Business Tax Incentives Fund to the Department of Development to provide funds for FY2021 for a 480 temporary employee to assist with the Residential Tax Abatement program; and to declare an emergency. (\$2,000.00)

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 department charges a variety of fees for administration of its various tax incentive programs; and

WHEREAS, this legislation appropriates \$2,000.00 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 \$400,000.00; and

WHEREAS, these funds are being appropriated to provide continued funding for a 480 temporary employee to assist with the Residential Tax Abatement program; 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 so that the employee can continue working without interruption, 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, 2021, the sum of \$2,000.00 is appropriated in Fund 2229 Housing Business Tax Incentive, Division 44-10 (Housing), in Object Class 01 Personal Services per the accounting codes in the attachment to this ordinance.

SECTION 2. That the funds necessary to carry out the purposes of this ordinance are hereby deemed appropriated and the City Auditor shall establish such accounting codes as necessary.

SECTION 3. 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.