

**Chronological History**

**1% New Fairgrounds**

**Innkeepers Tax**

**March 2015**

**To**

**June 7, 2019**

A RESOLUTION FROM THE HANCOCK COUNTY TOURISM COMMISSION  
REGARDING A PROPOSED INCREASE IN THE INNSKEEPER'S TAX

WHEREAS, the Tourism Commission has previously granted money to assist in the preparation of design of a new fairgrounds at the current county farm property. and

WHEREAS, there is interest in increasing the Innskeeper's Tax to provide additional funding for that project,

NOW THEREFORE BE IT RESOLVED, that should the Hancock County Council increase the Innskeeper's tax by one percent, we hereby intend to set aside all of the additional income produced thereby for the development of a new fairgrounds.

Adopted this 10<sup>th</sup> day of March, 2015.

Hancock County Tourism Commission

[Signature]

[Signature]

[Signature]

[Signature]

Biigette S Cook Jones

[Signature]

\_\_\_\_\_

Carl R. Smith = NO VOTE

MARCH 11, 2015

**In the Matter of Mass Notifications)**

Mass Notification was not included in the 2015 budget. The amount needed is \$19,800 due on June 15<sup>th</sup>. Councilman Fisk suggested it come from LOIT-Public Safety. Councilman Jessup made a motion to advertise \$19,800 from the LOIT-Public Safety fund. Motion was seconded by Councilman Sorrell. Vote 7-0 motion passed.

**In the Matter of Innkeepers Tax)**

Councilman Bolander advised that the Tourism Commission passed a Resolution in support of raising the Innkeepers Tax and that amount would help fund the Xplex. And more discussion will come later.

Councilman Shelby made a motion to adjourn, motion seconded by Councilman Jessup. Vote 7-0 motion passed.

Meeting adjourned

APPROVED THIS DATE:	April 8, 2015
AYE	NAY

**ATTEST: HANCOCK COUNTY AUDITOR**

JUNE 10, 2015

**In the Matter of Matching Grant)**

Jimmie Roberts, Fire Chief appeared before Council to request County to fund a matching grant for Radio's. This amount is for a federal grant the Fire Departments throughout the county. It is a 10% match in the amount of \$75,158. Councilman Fisk made a motion to approve funding grant match to be appropriated in Food & Beverage. The motion was seconded by Councilman Shelby. Vote 6-0 motion passed.

**In the Matter of New Hire Form)**

Auditor passed out a new form being used when a Department requests a new employee from Council. The Council was favorable to use the form.

**In the Matter of Bond Issue)**

Ray Richardson, County Attorney advised Council that if they pass this Resolution for Declaration of Official Intent to Reimburse Expenditures it will allow the money be spent for the project from another source to be repaid by the Bond issue.

- (1) Refurbishing of the Roof of the Hancock County Annex Building
- (2) Replacement and repair of plumbing in the Hancock County Jail Building
- (3) Replacement of the roof on the Hancock County Jail Building
- (4) The alteration of the entrances to the Hancock County Courthouse Building

Councilman Shelby made a motion to introduce. Resolution 2015-6-3.

Councilwoman Bledsoe made a motion to adopt, seconded by Councilman Shelby. Vote 6-0 motion passed.

**In the Matter of Innkeepers Tax Increase)**

The Innkeepers Tax by Ordinance 2015-5C increased the tax by 1% and this amount will go to help fund the XPLEX project. The Tourism Commission is in compliance with the Auditor in getting their budget for 2016 completed and turned in.

Councilman Fisk made a motion for increase to begin August 1, 2015. Motion was seconded by Councilman Shelby. Vote 6-0 motion passed.

Bookkeeper, Ginny Martin interjected that this would not give hotels enough time for the increase due to notification and paying a month behind.

Councilman Fisk amended his motion for increase to begin September 1, 2015. Motion was seconded by Councilman Shelby. Vote 6-0 motion passed.

Councilman Fisk made a motion to amend the Ordinance, seconded by Councilman Shelby. Vote 6-0 motion passed.

Councilman Fisk made a motion to adjourn, motion seconded by Councilwoman Bledsoe. Vote 6-0 motion passed.

Meeting adjourned.

**APPROVED THIS DATE:**

October 14, 2015

AYE

NAY

**ATTEST: HANCOCK COUNTY AUDITOR**

Ordinance No. 2015- 50

AN ORDINANCE INCREASING THE INNKEEPER'S TAX

Be It Ordained by the Board of Commissioners of Hancock County, Indiana, That

Section I

Section 33.11 of Chapter 33 of Title III of the Hancock County Code is amended as follows:

**§ 33.11 COUNTY INNKEEPER'S TAX.**

(A) Pursuant to I.C. 6-9-18, there is levied a tax on every person in the county engaged in the business of renting or furnishing, for periods of less than 30 days, any room or rooms, lodgings, or accommodations in any:

- (1) Hotel;
- (2) Motel;
- (3) Boat motel;
- (4) Inn;
- (5) College or university memorial union;
- (6) College or university residence hall of dormitory; or
- (7) Tourist cabin.

(B) The tax does not apply to gross income received in a transaction in which:

(1) A student rents lodgings in a college or university residence hall while that student participates in a course of study for which the student receives college credit from a college or university located in the county; or

(2) A person rents a room, lodging, or accommodations for a period of 30 days or more.

(C) The tax is 4% 5% on the gross retail income derived from lodging income only, and is in addition to the state gross retail tax imposed under I.C. 6-2.5.

(D) All of the provisions of I.C. 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration are applicable to the imposition and administration of the tax imposed under this section except to the extent those provisions are in conflict or inconsistent with the specific provisions of I.C. 6-2.5 or the requirements of the County Treasurer. The return to be filed for the payment of the tax under this section may be either a separate return or may be combined with the

return filed for the payment of the state gross retail tax as the Department of State Revenue may, by rule, determine.

(E) The amounts received from the tax imposed under this section shall be reported on forms approved by the County Treasurer and be paid monthly to the Treasurer not more than 20 days after the end of the month the tax is collected. (Ord. 2001-8D, passed 10-10-01)

Section II

This ordinance shall be of full force and effect on the first day of September 2015.

Adopted this 10 day of June, 2015.

Hancock County Council

William A. Bensen

Thomas E. Poney

John A. Dickey

Attest: Paul D. Fowler  
Hancock County Auditor

Debra Bledsoe

Grant Fritz

Gendall H. Small

\_\_\_\_\_

HANCOCK COUNTY RESOLUTION REGARDING  
FOOD & BEVERAGE TAX FOR A NEW COUNTY  
FAIRGROUNDS & 4-H FACILITY

**WHEREAS**, the County recognizes the need to provide amenities to its citizens to provide for a high quality of life and giving the youth of the County a place to go. This facility will help to attract new economic activity while also helping to attract and retain residents and businesses.

**WHEREAS**, the County has determined that one area of needed improvements relates to building a new Hancock County Fairgrounds facility, to be located on substantial acreage (already owned by the County).

**WHEREAS**, the County has exhausted all currently available funding sources for providing money for the new Hancock County Fairgrounds and 4H Facility.

**WHEREAS**, the County has reviewed the options currently available to it for funding and finds that there are no new options available.

**WHEREAS**, the County needs a new revenue source in order to fund a new asset for the County.

**NOW, THEREFORE, BE IT RESOLVED THAT:** Hancock County hereby prays that the Indiana State Legislature approve legislation permitting Hancock County to enact a food and beverage tax of up to 1% to be dedicated to funding Hancock County Fairgrounds improvements in the County which will be collected and receipted into a separate fund for the Hancock County Fairgrounds.

Adopted this 14 day of October, 2015.

Hancock County Council

William A. Bunker

Gandall V. Sewell

Debra Blawie

Attest: Robin D. Lowder  
Hancock County Auditor

Thomas E. Roney

J. A. Selig

Jeffery

Kevin G. Smith



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**NOW, THEREFORE, BE IT RESOLVED THAT:** Hancock County hereby prays that the Indiana State Legislature approve legislation permitting Hancock County to enact a food and beverage tax of up to 1% to be dedicated to funding Hancock County Fairgrounds improvements in the County which will be collected and receipted into a separate fund for the Hancock County Fairgrounds.

Adopted this 20 day of October, 2015.

Board of Commissioners  
Hancock County, Indiana

  
\_\_\_\_\_  
President

Attest:   
Hancock County Auditor

  
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\_\_\_\_\_

Resolution No. 2016-4-1

A RESOLUTION TO RETAIN INNKEEPER'S TAX FOR FAIRGROUNDS

WHEREAS, 1% of the Innkeeper's Tax is being set aside for fairgrounds use, and

WHEREAS, the proposed main source of income for the project, a 1% increase in the Food and Beverage Tax, was not authorized by the General Assembly, and

WHEREAS, there has been no agreement reached as to how to proceed at this time,

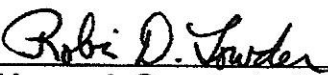
NOW THEREFORE BE IT RESOLVED, by the Hancock County Board of Commissioners that:

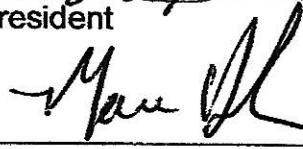
The Hancock County Tourism Commission is hereby requested to retain all existing funds and future income that it receives from the Innkeeper's Tax in a separate account until such agreement is reached.

Adopted this 4th day of April, 2016.

Board of Commissioners  
Hancock County, Indiana

  
\_\_\_\_\_  
President

Attest:   
Hancock County Auditor

  
\_\_\_\_\_  
\_\_\_\_\_

APRIL 5, 2016

**De-obligation of Transit Grant Fund-** A letter for the Grant Close Out and De-obligation Agreement for the completed 2015 Operating Grant #18033660 was presented for signing. Commissioner Stevens moved execution of the letter submitted from the Indiana Department of Transportation which de-obligates \$40,086 of Federal Administration Funds from project #18033560. Commissioner Huber seconded. Motion carried 3/0.

**Ordinance No. 2016-3D-** Commissioner Armstrong read in to record Ordinance No. 2016-3D an Ordinance prohibiting stray dogs that was introduced on March 29, 2016. Commissioner Huber moved to adopt Ordinance No. 2016-3D an Ordinance prohibiting stray dogs. Commissioner Stevens seconded. Motion carried 3/0.

**Tourism Commission Resolution/Resolution No. 2016-4-1-** The Hancock County Commissioners and Hancock County Attorney Ray Richardson had a discussion on the wording and concerns regarding the Tourism Commission Resolution/Resolution No. 2016-4-1 which is a Resolution to Retain Innkeeper's Tax for Fairgrounds. Commissioner Armstrong and Commissioner Huber's main concern is that the contract between the HCECC and Triad wasn't disclosed to the Board of Commissioners by their representative on the HCECC, Tom Stevens. They also feel there should be a separate account to hold the monies until a decision is reached about how to proceed with the fairground project and that no other bills be accepted from the HCECC. Commissioner Tom Stevens feels that he did his best to report back to the Board of Commissioners and voiced concern about this Resolution causing a division between Council and some of the Commissioners. Public Comment: George Langston stated that he feels elected officials shouldn't be on the committee for the HCECC. John Priore stated that an issue that all need to be concerned with is the terms for after the fairgrounds are built and who will operate and keep the fairgrounds maintained. Commissioner Armstrong read Resolution 2016-4-1 A Resolution to Retain Innkeeper's Tax for Fairgrounds into record. Commissioner Huber introduced Resolution 2016-4-1 a Resolution to Retain Innkeeper's Tax for Fairgrounds. Commissioner Huber moved passing of Resolution 2016-4-1 a Resolution to Retain Innkeeper's Tax for Fairgrounds. Commissioner Armstrong seconded. Discussion: Commissioner Stevens strongly feels that this Resolution is a mistake and may be unnecessarily throwing up roadblocks to the fairground project. Commissioner Armstrong feels this Resolution isn't throwing up roadblocks and is actually a way to accomplish something. Commissioner Huber regrets not doing this sooner and that all should re-focus on moving forward. Motion carried 2/1. Commissioner Stevens Nay and he also didn't sign the Resolution.

Commissioner Stevens moved to recess the April 05, 2016 Hancock County Board of Commissioners' Meeting at 10:39 a.m. to reconvene at 8:00 a.m. on April 14, 2016 at the Redevelopment Commission located at the Greenfield Area Chamber of Commerce-Training Room located at 1 Courthouse Plaza in Greenfield, IN 46140. Commissioner Huber seconded. Motion carried 3/0.

SEPT 2015 SEE BACK PAGE

## **The Hancock County Exposition Complex Corporation**

The following questions were submitted during public presentations of the new fairgrounds project that has become commonly referred to as the "XPLEX" project. Answers that are currently available have been provided.

1) Q: Will the old and new facilities be used simultaneously while the new is under construction? What about existing cemetery?

A: Yes there will be a need to transition from the old fairgrounds to the new fairgrounds over a period of time. Initially there may be events at both locations until enough construction can be completed to move all fair events to the new location. The existing cemetery will be a part of the natural landscape of the property. The area will be cleaned up and maintained appropriately and respectfully.

2) Q: How much will this cost? Was there a needs / feasibility study done? Will it be self-efficient? Who will pay for this – taxpayers, non-property capped taxpayers, etc.?

A: If the complete design were to be constructed all at once the estimated cost is well over \$30 million. The Ag Association determined there was a need for a new fairgrounds property over 10 years ago to accommodate the 4-H Youth Program and the need is even greater now. Expansion at the current location is negatively affected by the fact that the majority of the available land is in a flood plain. Investment in construction at a new location with adequate space for sustainability and growth is the need. Access to buildings for both vehicular and pedestrian traffic, the ability to separate spaces for maximum utilization of space by multiple users, building size, parking space size and restroom locations were all part of the design discussions. The goal is to create a facility that works very well as a fairground but also works very well as an event site for a wide variety of users throughout the year to maximize income potential for the site. The project cost will have to come from multiple sources including private, corporate and public contributions. A specific break down of the percentage of contribution from each source has not yet been determined.

3) Q: I've heard some people say this is about a new fairground and others say it is NOT about a new fairground but about a multi-plex. Which is it?

A: This project is about building a new fairgrounds and having a facility that works well all year long to host many events that can be enjoyed by everyone.

4) Q: How much will it cost to run and where will the money come from?

A: The cost of operating the facility will depend on how much is built and how long it takes to build. It will take many years to complete construction of the entire project. The operating budget will come from the same sources as construction costs. There will be a need for private, corporate and public funding sources. Once the project is completed the majority of the operating funds will be provided from event revenues.

31) Q: How much does the county give to the 4-H program and/or the Ag Association?

A: The Ag Association receives an annual appropriation of just less than \$85,000. The Ag Association gave up money through the county several years ago that was calculated on assessed property value in the county. At today's assessment at just over \$2.9 billion....that would be about \$580,000.00 per year in income to the Ag Association.

32) Q: What funds were used thus far to hire a consultant? What has been the cost?

A: A Tourism Commission Grant was awarded to cover the consultant fee. The final cost for the consultant will be about \$40k.

33) Q: What is the estimated cost to maintain the grounds and buildings?

- a. Year round ground maintenance and trash removal?
- b. Year round building maintenance, janitorial service and repairs?
- c. Insurance, paid full / part time staff?

A: The budget proposal includes \$125k annually for building and property maintenance, \$60k annually for insurance expenses and \$248k annually for employee payroll and benefits.

34) Q: What is the percentage of growth and interest in the 4-H over the last 15 years?

- a. Has the membership increased over 25% from the previous 15 years?
- b. What was the population growth for Hancock County over the last 5 years?
- c. What is the average household income in Hancock County?
- d. What is the cap for such a project?
- e. What would be the percentage of tax increase using income or property tax? (Example: 0.5%)

A: In the last 15 years the Hancock County 4-H Program enrollment has increased over 20%. With an average 4H enrollment of over 1,000....this equates to New Palestine High Schools enrollment. County population during the 2004 project study was around 55,000 people. TRIAD Associates predicted a 22% growth rate to 2010 which was actually exceeded somewhat (just over 27%) to 70,002. The 2015 estimate is 72,151.

The 2013 estimate for Hancock County Median Household Income is \$65,421.00....2<sup>nd</sup> in the state! Hamilton County is first at just over \$80K. The cost of living index in Hancock County is just over 11% under the national average.

The project is in design phases at this point and project costs are still being determined. A property or income tax increase is not outlined in the Strategic Plan proposal.

Rogers, Lori <LRogers@sboa.IN.gov>

To

George Langston

CC

Gibson, Debra Lopez, Shannon Heath, Stephanie

Today at 4:54 PM

Mr. Langston,

The Commission Treasurer may invest the money held by the Commission. They would have to follow the investment statutes in Indiana code 5-13-9.

#### IC 6-9-18-7 Disposition of funds; audit

Sec. 7. All money coming into possession of the commission shall be deposited, held, secured, invested, and paid in accordance with statutes relating to the handling of public funds. The handling and expenditure of money coming into possession of the commission is subject to audit and supervision by the state board of accounts.

As added by Acts 1982, P.L.1, SEC.21.

If the Commission does not want custody of the Promotion and Tourism funds, they can remain on the County's records in Fund 1127 – Convention, Visitor and Promotion fund. The Commission would submit claims for payment to the county.

#### IC 6-9-18-4 Convention, visitor, and tourism promotion fund

Sec. 4. (a) If a tax is levied under section 3 of this chapter, the county treasurer shall establish a convention, visitor, and tourism promotion fund. He shall deposit in this fund all amounts he receives under that section. (b) In a county in which a commission has been established under section 5 of this chapter, the county auditor shall issue a warrant directing the county treasurer to transfer money from the convention, visitor, and tourism promotion fund to the commission's treasurer if the commission submits a written request for the transfer. (c) Money in a convention, visitor, and tourism promotion fund, or money transferred from such a fund under subsection (b), may be expended only to promote and encourage conventions, visitors, and tourism within the county. Expenditures under this subsection may include, but are not limited to, expenditures for advertising, promotional activities, trade shows, special events, and recreation. (d) If before July 1, 1997, a county issues a bond with a pledge of revenues from the tax imposed under section 3 of this chapter, the county shall continue to expend money from the fund for that purpose until the bond is paid.

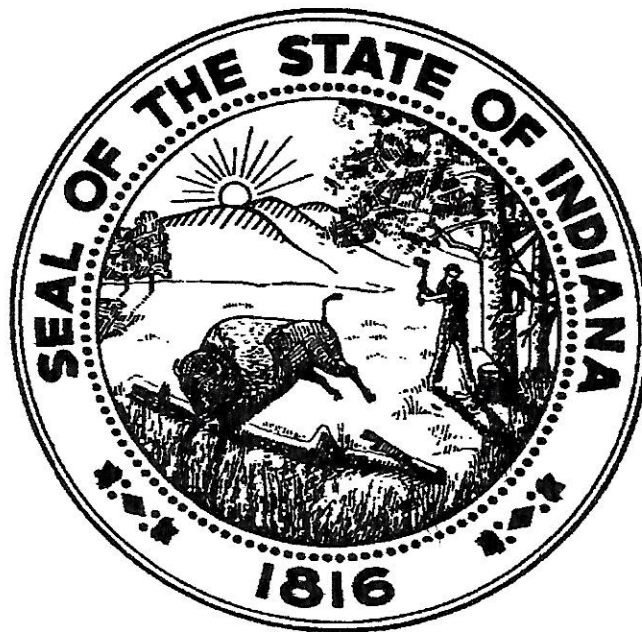
As added by Acts 1982, P.L.1, SEC.21. Amended by P.L.97-1983, SEC.1; P.L.55-1984, SEC.6; P.L.67-1997, SEC.19; P.L.46-1998, SEC.7.

\* There is no authority in statute to separate the 1% raise in the Innkeepers Tax for your county for anything other than the promotion of convention, visitors and tourism for your county. All disbursements from the fund must comply with the statute for the Convention, Visitor and Tourism fund.

The forgoing should not be construed as a legal opinion, but rather the position we would take during an audit of your unit. Please consult an attorney on all legal matters.

Lori Rogers, CPA  
Director of County Services  
Indiana State Board of Accounts  
302 W Washington Street, E418  
Indianapolis, IN 46204  
PH: (317) 232-2512  
FAX: (317) 232-4711  
Email: [lrogers@sboa.in.gov](mailto:lrogers@sboa.in.gov)

**ACCOUNTING AND UNIFORM COMPLIANCE  
GUIDELINES MANUAL FOR  
COUNTIES OF INDIANA**



ISSUED BY

**STATE BOARD OF ACCOUNTS**

**STATE OF INDIANA**



### Private Property

Public funds may not be used to make improvements to property not owned by the unit, unless permitted by law.

### Proceeds

Proceeds generated by the sale or rental of property must be receipted into the fund which originally purchased the property unless otherwise provided by law.

### Public Records go with the Office

When an official assumes custody of an office, many of the forms and records are continuous. Each official's acts are a matter of record. An official is not responsible for the acts of his successor and a successor is not responsible for the acts of his predecessor.

Regardless of the capacity served by an official, upon completion of his service, all records and forms are to be immediately delivered to his successor.

### Purchasing Bonuses

Any compensation, premium, bonus, or product earned as a result of the purchase of goods or services by the unit becomes the property of the unit. Any amounts received by an official or employee may be the personal obligation of the responsible official or employee.

### Receipt Issuance

Receipts shall be issued and recorded at the time of the transaction.

### Record of Hours Worked

The federal Fair Labor Standards Act (FLSA) requires that records of wages paid, daily and weekly hours of work, and the time of day and day of week on which the employee's work week begins be kept for all employees. These requirements can be met by use of the following prescribed general forms:

- General Form 99A, Employee's Service Record
- General Form 99B, Employee's Earnings Record
- General Form 99C, Employee's Weekly Earnings Record

General Form 99C is required only for employees who are not exempt from FLSA, are not on a fixed work schedule, and are not paid weekly.

Additional information regarding FLSA rules and regulations may be obtained from the Department of Labor.

### Risk of Loss

The unit must ensure it is adequately protected for all risks of loss.

Excerpt taken from Email sent to Randy Sorrell, June 6, 2019.

In my opinion, the 2013-2016 New Fairground resolutions to fund and place a fairground out at the county farm is a dead issue.

Everything would have to start from scratch since the new jail is going on the property that was meant for the fairgrounds.

The County has failed to secure the 1% Food and Beverage tax increase to fund the property requirement.

The estimated cost of \$18 million is no long viable. My guess it would cost approximately \$22 to \$24 million for a basic fairground now and that's without purchasing the land.

The Ag Association could not fund raise their \$6 million due to the lack of the 1 % Food & Bev increase.

The \$50,000 Triad New Fairground plan is useless. Strike two! We wasted approximately \$100,000 since 2003.

The HCECC failed to produce a Strategic Business Plan during the last three years, which was the reason the Ways and Means committee would not pass it out of committee in 2016, 2017, 2018, and 2019.

I think it's time to move on.

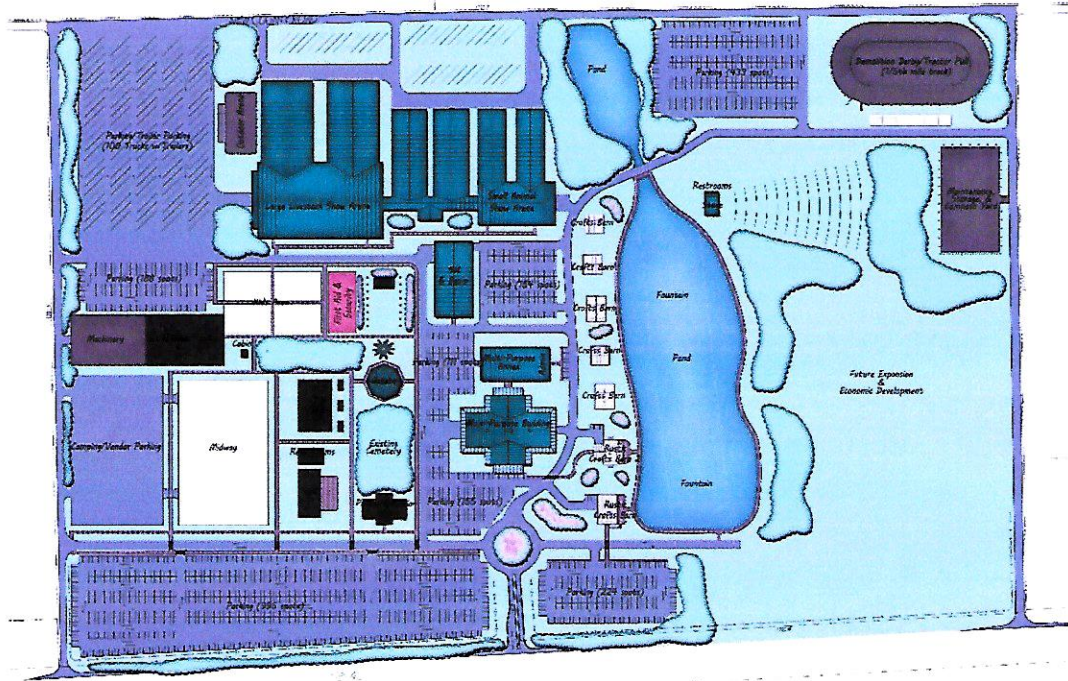
George

TOTAL 1% FAIRGROUNDS REVENUE SEPT 2015 TO APRIL 2019;  
\$ 299,476.80

THIS IS WITHOUT INTEREST AND MAY 2019 DEPOSIT  
CURRENT 1% FAIRGROUNDS ACCT BAL \$ 209,643.88

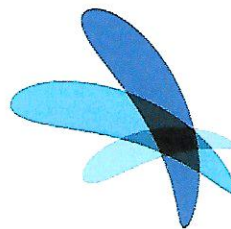
NOTE: NOT 1¢ OF THIS REVENUE HAS BEEN SPENT ON  
A NEW FAIRGROUND PROJECT OR PROPOSAL.

*George R. Lupton*



# Hancock County Exposition Complex Strategic Plan

August 5, 2015



Presented By:  
**THOMAS P. MILLER & ASSOCIATES**