

## **WELLS COUNTY COUNCIL**

### **PUBLIC HEARINGS & REGULAR SESSION December 6, 2022**

The Wells County Council met Tuesday, December 6, 2022, at 7PM in the Wells County Carnegie Annex, 223 W Washington St., Bluffton, IN. Present at the meeting were: Steve Huggins, Seth Whicker, Todd Mahnensmith, Chuck King, Jim Oswalt, Vicki Andrews, Scott Elzey, Auditor Lisa McCormick, and County Attorney Colin Andrews.

#### **PUBLIC HEARING – Innkeepers Tax**

A proposed Ordinance of the Wells County Council implementing the provisions of Indiana § 6-9-18 regarding a Wells County Innkeeper's Tax. Indiana Code § 6-9-18, permits Wells County to impose specialized innkeeper tax provisions apart from the uniform innkeeper tax statute (former Indiana Code § 6-9-5-1); and Indiana Code § 6-9-18 authorizes Wells County to establish an innkeeper's tax at Five Percent (5%) on the gross retail income derived from lodging income only and is in addition to the state gross retail tax imposed under Indiana Code § 6-2.5. The tax imposed does not apply to the renting or furnishing of rooms, lodgings, or accommodations to a person for a period of thirty (30) days or more. After the public hearing, Wells County Council may take action on the proposed ordinance. The public hearing is the taxpayer's opportunity to express concerns and ask questions on the proposed ordinance. There were no public comments, the public hearing was closed.

#### **PUBLIC HEARING – Paddlefish Solar**

A public hearing concerning the Confirmatory (Final) Economic Revitalization Area Resolution, confirming the designation of an Economic Revitalization Area and the grant of Real and Personal Property Tax Abatement, filed by Paddlefish Solar LLC, with said Council. The Council, on November 9, 2022, adopted a Declaratory (Preliminary) Resolution pursuant to Indiana Code 6-1.1-12.1-1 et. seq. declaring certain real estate located in Chester and Liberty Townships in Wells County, Indiana as an Economic Revitalization Area for purposes of permitting real and personal property tax deductions. At the conclusion of the public hearing, the Council may take final action on this designation by Confirmatory (Final) Resolution. Economic Development Director Chad Kline opened the public hearing stating that the creation of the Economic Revitalization area is just the first step of many public hearings and meetings. Becky Bechtel on behalf of the Indiana Land of Liberty Coalition, an advocate for private property rights, came before Council advocating for the rights of property owners to choose how to use their property. Bechtel stated that this project could provide additional funding for schools and families with farms. Trent Lehman, Southern Wells Superintendent, advocated for the project and was hopeful that County Council would distribute some funding back to the school. Bruce Monce recently built a new home in the proposed ERA and fears his home value will significantly decrease. Leslie Gaskill questioned, at length, Chad Kline and Council regarding an explanation of how a tax abatement works. Rick Hall explained that a tax abatement reduces the amount of taxes a company pays for a predisposed amount of time. In this case, Paddlefish Solar will supplement Wells County for some of that savings. Gaskill wonders where that funding will go. Seth Whicker stated that those funds will be appropriated by Council when those funds arrive. Kline explained that an increase in assessed value will equal a decrease in tax rate. The levy can only grow based on the annual growth quotient. Property taxes fund the levy. An increase in assessed value does not increase revenue for the county. The current land is assessed at the agricultural rate, the assessed rate will increase when the land is assessed at the solar land rate. Todd Fiechter was excited about the proposed solar development. Fiechter questioned a

plan for the spending of the funds, who would oversee the plan, would the taxpayers effected by the abatement benefit from those funds, and what percentage of the funds would go back to Southern Wells Schools. He suggested a 15% tax abatement for 10 years. Ben Herman questioned if Paddlefish would still come if no abatement was approved. He also questioned if Paddlefish would be abated for future personal property. Kline stated that year 11 would be full tax for Paddlefish. Shelly Mossburg asked if the Northern part of Wells County was considered for a solar project. John Maddox, Wells County Concerned Citizens, doesn't feel that an abatement is necessary. He feels that the Federal Government is subsidizing solar development currently. The public hearing was closed.

### **Regular Session**

**Minutes:** Motion was made by Todd Mahnensmith, seconded by Seth Whicker to approve the minutes from the November 6, 2022, regular session. Motion carried 7-0.

**Transfers:** Coroner Hilarie Gaskill was asked to explain her transfer to Council. She stated that she was asking for the transfer to purchase a transport van. Gaskill currently must request a body transport from area funeral homes. She has the most problems when she makes that request from the Fort Wayne area, some wait times have been for up to 4 hours. She can, and has been, billed for the transports which is approximately \$400 to \$500 per transport. Council President Huggins stated that her request might be better suited for budget meetings. Motion was made by Scott Elzey, seconded by Vicki Andrews to approve the transfers in the General Fund for the Surveyor, and Circuit Court and transfers in the Highway, and Highway Administration Funds, Council voted no for the General Fund Coroner transfer. Motion carried 7-0.

**Additional Appropriations:** Motion was made by Seth Whicker, seconded by Vicki Andrews to approve the Additional Appropriation requests for the Jail in the General fund and the 20.205 County Home Rd. – CR450E fund. Motion carried 7-0.

**Economic Development Agreement:** Jesse Laniak, Paddlefish Sr. Project Developer, Chad Kline, Economic Development Director, and Rick Hall, Barnes & Thornburg attorney presented an Economic Development Agreement, a Resolution establishing an Economic Development Area, an SB-1 for a personal property tax abatement. The resolution presented outlines boundaries of an Economic Development Area (EDA). This boundary includes portions of Liberty and Chester townships. The agreement states that Paddlefish Solar LLC is contemplating the development and construction of a solar-powered electric generating facility in Wells County. This facility will have a rated capacity of approximately two hundred ninety-five megawatts. Certain incentives, 100% tax abatement over 10 years, will be provided to Paddlefish Solar in exchange for its commitment to complete the project. Paddlefish Solar will make economic development payments to Wells County. Chad Kline stated that this document is giving approval for an EDA, not approval for the project. Jesse Laniak, Paddlefish Sr. Project Developer, stated that Paddlefish is following the rules set out by Wells County. Laniak stated that this project could not move forward without the EDA. The proposed agreement precedes permitting, public hearings, and future documents for Commissioner and County Council approval. A road use agreement and decommissioning agreement will be attached as exhibits when those agreements are finalized by Wells County and Paddlefish Solar. The EDA was passed by the Wells County Commissioners at a special session prior to the County Council meeting. Motion was made by Scott Elzey, seconded by Seth Whicker to approve Resolution 2022-14, the Final (Confirmatory) Resolution for the Creation of an Economic Revitalization Area and the Granting of Real and Personal

Property Tax Abatement and to allow the President, Steve Huggins, to sign the Economic Development Agreement and to sign the SB-1. Motion carried 5-2, Vicki Andrews and Jim Oswalt voted no.

**Innkeepers Tax Ordinance:** A proposed Ordinance of Wells County Council regarding implementing a Wells County Innkeeper's Tax was presented to Council. The tax is levied on any room, lodging, or accommodations in any commercial hotel, motel, inn, tourist camp, or tourist cabin located in Wells County. The tax shall be five percent of the gross income derived from lodging income only and shall be in addition to the state gross retail tax imposed. Motion was made by Chuck King, seconded by Jim Oswalt to approve Ordinance 2022-27 implementing a Wells County Innkeepers Tax. Motion carried 7-0.

**Wells County Sheriff:** Sheriff Holliday reported 86 inmates, 30 pretrial Superior, 31 pretrial Circuit, 16 F6 DOC and 3 DOC. Monthly reports were also presented.

**Recorder Ordinance & Affidavit:** Recorder Carolyn Bertsch presented an Ordinance and Affidavit for expending part-time salary out of the Recorder's Records Perpetuation Fund. The expenditure has been previously approved by County Council during the budgeting cycle for 2023. The affidavit attached is signed by the Recorder stating that \$20,415 may be used to supplement the payment of payroll expenses for 2023 for part-time wages. Motion was made by Seth Whicker, seconded by Vicki Andrews to approve Ordinance 2022-28 approving the Wells County Recorder's Request to partially fund Recorder's office salaries from the Recorder's Records Perpetuation fund for 2023. Motion carried 7-0.

**EMS Annual Review:** Rick Piepenbrink, EMS CEO, and Trent Bucher presented an annual review for the EMS. An Inception to date activity and longevity study was presented to Council. Three staffed EMS locations are in Wells County. The biggest issue is reduced reimbursement from Medicaid and Medicare. EMS is only reimbursed for what Medicare/Medicaid allows for payment. EMS averages 8.4 runs per day, with an average of 7 minutes 4 seconds until they arrive on scene. Trent Bucher stated if \$250,000 were gifted to the EMS annually their funding options would be extended 100 years. Wells County currently budgets \$100,000 annually for the EMS.

**Highway Update:** Conor Jackson, Jackson Construction, gave an update on the Highway garage. The cold storage concrete is complete with erection of the building to begin on Monday. The salt storage building is in process, pad and foundation are complete, divider panels are installed. Main building concrete pad will be poured as the weather permits and the building is set to be delivered on December 19<sup>th</sup>. Jackson anticipates a fall 2023 completion date.

**2023 Board Appointments:** Motion was made by Scott Elzey, seconded by Todd Mahnensmith to re-appoint Tony Garton to the Alcoholic Beverage Commission, re-appoint Jerome Markley to the Area Plan Commission, both of which are annual appointments, and to re-appoint Jaimie Hoffman, a 4-year term, to the Huntington City/Town Public Library board and to allow the President to sign the Certification of Appointment. Motion carried 7-0.

**Purdue Extension Contracted Employee Agreement:** The annual Extension Contractual Services Agreement between Purdue University and Wells County was presented to Council. The contracted amount of \$119,020, in the agreement, has been approved by Council in the Extension budget for 2023. Motion was made by Todd Mahnensmith, seconded by Vicki Andrews to approve the Extension contractual services agreement between Purdue University and the Government of Wells County, Indiana for 2023. Motion carried 7-0.

**2022 Amended Salary Ordinance:** An amended 2022 Salary Ordinance was presented to County Council. The amendment was for a part time employee to help with training in the Auditor's office through the end of the year, 2022. Motion was made by Seth Whicker, seconded by Jim Oswalt to approve Ordinance 2022-28 amending the 2022 Salary Ordinance. Motion carried 7-0.

**Adjourned:** Wells County Council adjourned at 9:05 PM.

WELLS COUNTY COUNCIL

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President, Steve Huggins

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Vice President, Seth Whicker

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Attest: Lisa McCormick, Wells County Auditor