

CHAPTER 27.
Economic Revitalization Areas.

- §27.01. Applicability of chapter.
- §27.02. Agency designated.
- §27.03. Economic revitalization area designation-expiration-tax abatement.
- §27.04. Application for designation-information.
- §27.05. Application procedure.
- §27.06. Expiration-reapplication.
- §27.07. Fees.
- §27.08. Tax abatement limited by state law.
- §27.09. Review and determination of compliance with statement of benefits

Sec. 27.01. Applicability of chapter.
This chapter shall apply to all requests for designation of an economic revitalization area under Indiana Code chapter 6-1.1-12.1. Economic revitalization areas shall be designated only for property zoned nonresidential under the Tippecanoe County Unified Zoning Ordinance. (Ord. No. 14-93, § 7A-2, Ord. No. 9-01, § 1.)

Sec. 27.02. Agency designated.
The Economic Development Commission of the city of West Lafayette is designated as the agency of the city that shall receive all applications requesting that certain real estate be designated as an economic revitalization area. (Ord. No. 3-84, § 1, Ord. No. 9-01, § 2.)

Sec. 27.03. Economic revitalization area designation-expiration--tax abatement.
Where an area has been designated as an economic revitalization area, such status shall expire two years after the date of designation unless otherwise stated in the resolution establishing the area; however, such expiration shall not limit the length of time any persons, firms, organizations or corporations are entitled to receive an abatement of taxes to less than that permitted under the confirming resolution approved by the common council, as authorized by Indiana Code chapter 6-1.1-12.1. Further, the economic revitalization area designation will be conditioned in such manner that it will be effective only relative to the project that is described in the confirming resolution as supplemented by the information in the application and the statement of benefits. (Ord. No. 3-84, § 10, Ord. No. 9-01, § 3.)

Sec. 27.04. Application for designation--information.
The city shall prepare printed forms and require all applicants applying for designation of real estate as an economic revitalization area to use such forms in making application. The application shall include, but not be limited to, the following information: description of the real estate, proposed use of the real estate, proposed type and cost of redevelopment, rehabilitation, and/or new manufacturing equipment and/or research and development equipment, description of the

proposed operation and number of jobs to be created, projected date of completion for the proposed improvements, and the projected increase in use of public utilities and city services resulting from the improvements. (Ord. No. 3-84, § 2, Ord. No. 9-01, § 4.)

Sec. 27.05. Application procedure.
An applicant for the designation of real estate as an economic revitalization area shall submit a completed application form to the Economic Development Commission in care of the Director of Development. The Economic Development Commission shall investigate the applicant and the proposed improvements to determine the best interests of the city, shall hold public hearings thereon if necessary or advisable, and shall thereafter make written recommendations to the mayor and the common council as to the desirability of designating, the area described in the application as an economic revitalization area and may recommend the period of time during which the area shall be so designated and the type of deductions that shall be allowed. The common council of the city shall consider the application and recommendation and make the determination as to whether or not to grant economic revitalization area status in accordance with Indiana Code § 6-1.1-12.1-2.5. Provided, however, that if the property is located in an allocation area (as defined in IC § 36-7-14-39, the common council may not approve the economic revitalization area status at the confirming resolution unless the application is previously approved by the West Lafayette Redevelopment Commission. (Ord. No. 3-84, § 4, Ord. No. 9-01, § 5.)

Sec. 27.06. Expiration-reapplication.
If the improvements or equipment proposed in the application for economic revitalization area status are not started within one year of the date of designation, the economic revitalization area designation for the real estate shall expire; however, the applicant may reapply, and the application fee therefor shall be fifty percent of the original fee. (Ord. No. 3-84, § 7, Ord. No. 9-01, § 6.)

Sec. 27.07. Fees.
The fees to be paid by the applicants on the real estate to be designated as an economic revitalization area, shall be paid to the clerk-treasurer of the city at the time of application, and shall thereafter remain the property of the city, and are as follows:

- (a) One hundred fifty dollars if the value of the proposed improvements or equipment is one hundred fifty thousand dollars or less;
- (b) One dollar per one thousand dollars of proposed improvements or equipment if the proposed improvements or equipment are more than one hundred fifty thousand dollars, but the fee shall not exceed one thousand dollars. (Ord. No. 3-84, § 3, Ord. No. 9-01, § 7.)

Sec. 27.08. Tax abatement limited by state law.

This chapter shall not give any applicant any rights to tax abatement for a longer period of time, or greater amount, than as provided by the laws of the state of Indiana. (Ord. No. 3-84, § 8, Ord. No. 9-01, § 8.)

Sec. 27.09. Review and determination of compliance with statement of benefits.

(a) Review. The taxpayer shall submit a completed Compliance with Statement of Benefits form to the Tippecanoe County Auditor and the common council in care of the Director of Development. Within 15 days after receipt of the Compliance with Statement of Benefits form, the Economic Development Commission will review the form and make a recommendation to the common council as to whether action should be taken to investigate whether or not the taxpayer is making a reasonable attempt to comply with the Statement of Benefits.

(b) Determination and Hearing. Within 45 days after receipt of the completed Compliance with Statement of Benefits form, the common council will make a determination as to whether or not the taxpayer has substantially complied with the Statement of Benefits. If the common council believes that the taxpayer is not complying with the Statement of Benefits and that this non-compliance is not a result of factors beyond the taxpayer's control, the common council shall set a hearing for the purpose of further considering the taxpayer's compliance with the Statement of Benefits and shall send the taxpayer a written notice of such hearing. This notice shall contain:

- (1) reasons for determination; and
- (2) the date, time and place of hearing.

This hearing shall not be later than 30 days from the date of the notice.

If notice is sent to a taxpayer for new manufacturing equipment and/or research and development equipment, a copy of such notice shall be sent to the Indiana State Board of Tax Commissioners.

(c) Hearing. Based on the information gathered by the Economic Development Commission and the information presented at the hearing, the common council shall finally determine whether or not the taxpayer is complying with the Statement of Benefits and if any non-compliance is the result of factors beyond the control of the taxpayer.

(d) Determination of Non-Compliance. If, after a hearing, the common council determines that the taxpayer has not complied with the Statement of Benefits and the non-compliance is not a result of factors beyond the control of the taxpayer, the common council shall adopt a resolution terminating the

deduction. The common council shall immediately mail a certificate of such resolution to the following:

- (1) the taxpayer;
- (2) the Tippecanoe Auditor; and
- (3) the Indiana State Board of Tax Commissioners.

(e) Appeal. A taxpayer that has been determined by the common council to be in non-compliance with the statement of benefits may appeal the common council's decision by filing a compliant with the Tippecanoe Superior or Circuit court, together with a bond conditioned to pay all costs of the appeal if the appeal is determined against the taxpayer. (Ord. no. 14-93, § 7A-12, Ord. No. 9-01, § 10.)