

# South Bend Common Council Abatement Worksheet

1. Is this property in a TIF District? Yes No  
If yes, deny the Abatement. The taxes are needed to refill the tax coffers.
2. Did they receive TIF Funds? Yes No  
If yes, deny the Abatement. They have already received assistance from the taxpayers and taxes are the return payment to them. Most communities do one or the other, not both.
3. Are they already in St. Joseph County? Yes No  
If yes, deny the Abatement. Property taxes are by County. If they are moving from Mishawaka or Granger to South Bend and you give an Abatement, all you have done is reduce the amount of taxes coming into the County and the taxpayers lose.
4. Do they want over 5 years? Yes No  
If yes, deny the Abatement. Reducing the tax income for a decade is too long. If they are a viable business they will make or fail within 5 years.
5. How many NEW jobs do they guarantee? \_\_\_\_\_ Total Abatement \$\_\_\_\_\_   
Take the dollar amount of the Abatement and divide by the number of NEW jobs. Example: \$580,000 Abatement for 3 new jobs = \$193,333 per job. Are these jobs paying this much? Will they return that much in COIT income taxes?
6. Are any of the years giving them more than 65% off their taxes? Yes No  
If yes, deny the Abatement. They need to be contributing at least 35% taxes to help cover fire, police, water, sewer and other city provided services. There is no such thing as “zero” cost since all properties are covered by City services.
7. Does the Abatement Applicant understand the “Claw back Clause”? Yes No  
If the applicant does not meet the agreed upon generation of new jobs, they will owe 100% of the taxes dating back to the original date along with legal fees. They will need to annually report a copy of their employee matching taxes.
8. What is the total amount of Abatements to date? Will this exceed the annual tax abatement limit? Yes No  
If yes, deny the Abatement. Look at TOTAL Abatements, including past ones granted that are still reducing tax income. (Some are for 10 years.)
9. Do the workers live in St. Joseph County so they are paying into the COIT? Yes No  
If no, deny the Abatement. COIT is how the County gets taxes to pay for services. The point is to increase jobs here for residents of St. Joseph County.
10. Does the owner (or their relatives) asking for the Abatement contribute to the Mayor’s campaign? Yes No  
If yes, deny the Abatement. This is “quid pro quo” and a conflict of interest. If you do business or get contributions, abstain from the voting.