

ORDINANCE NO. 2017-R-21

DEKALB COUNTY CODE SECTION 28-9-3

DEKALB COUNTY COMMISSIONERS

AN ORDINANCE ESTABLISHING

A RESTRICTED DONATION FUND FOR SUNNY MEADOWS

WHEREAS, DeKalb County, Indiana has kept and maintained a County Home on the County Farm in DeKalb County, Indiana, to house aged, infirmed, or otherwise disadvantaged individuals, with said Sunny Meadows being one of the few remaining County Homes in the State of Indiana;

WHEREAS, DeKalb County Government has experienced revenue shortages from property tax revenues used to fund the Commissioners' budget, including the maintenance and operation of the County Home called Sunny Meadows;

WHEREAS, a number of persons have offered to donate funds to maintain Sunny Meadows and to benefit the residents of Sunny Meadows;

WHEREAS, there is no constitutional or statutory provision requiring a specific manner for establishing a donation fund for voluntary contributions for and on behalf of Sunny Meadows and its residents, but the County Commissioners as the County Executive are empowered under that legislation commonly referred to as "Home Rule" to establish one or more new funds for a particular purpose or function, pursuant to Indiana Code 36-1-3-6(b) and (c) in connection with Indiana Code 36-1-3.

NOW, THEREFORE, BE IT HEREBY ORDAINED BY THE DEKALB COUNTY COMMISSIONERS OF DEKALB COUNTY, INDIANA THAT:

Section 1. There is hereby established a restricted donation fund for the maintenance and operation of Sunny Meadows County Home, including donations for purchases and contributions to the benefit of the residents at the County Home, subject to the County Council approving a specific account number.

Section 2. Any person (individuals, groups, or business entities) may contribute money to fund this account for the restricted purpose of maintaining and operating Sunny Meadows as the County Home, including money for purchases and contributions for and on behalf of the residents of Sunny Meadows County Home. To assist with the ease of administration of this fund, only money contributions by way of cash, check, or

money order will be accepted, and no contributions of materials or labor shall be acceptable under this Ordinance.

Section 3. The County reserves the right to cut off contributions for this fund temporarily if the Commissioners deem that there are sufficient funds in the restricted account for the foreseeable future.

Section 4. The Commissioners may repeal this Ordinance if the Commissioners determine that there is no longer a need for said funding, but any monies remaining in the fund must be utilized for the purposes for which the fund was established until the fund is depleted.

Section 5. Although current Section 170(c)(1) of the Internal Revenue Code permits tax deductible contributions to governmental units, including counties, for such public purposes, the County cannot confirm that contributions are tax deductible because the County has not sought a letter ruling from the Internal Revenue Service. However, the County has requested from the Internal Revenue Service a "governmental information letter" describing the government entity exemption from federal income tax, citing applicable Internal Revenue Code sections pertaining to deductible contributions and income exclusion, which letter will be made available through the County Auditor's office upon request.

Section 6. Effective Date: This Ordinance becomes effective after passage of the third reading as adopted by the DeKalb County Commissioners and the publication of this Ordinance thereafter as required by law.

Section 7. Ordinance Codified: This DeKalb County Ordinance Number 2017-R-21 is passed and adopted on all three readings and shall be codified in the DeKalb County Code as DeKalb County Code 28-9-3 and properly indexed in the Code.

READ AND PASSED ON FIRST READING: Monday, December 4, 2017.

READ AND PASSED ON SECOND READING: Monday, December 4, 2017.

READ AND PASSED ON THIRD READING: Monday, December 4, 2017.

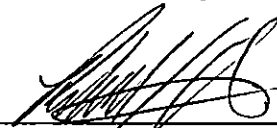
This Ordinance No. 2017-R-21 codified as DeKalb County Code Section 28-9-3 is signed, approved and adopted after all three readings by the Commissioners of DeKalb County, Indiana.

COMMISSIONERS:

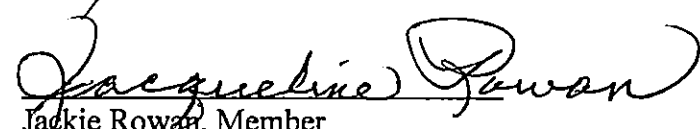
BY:


Donald D. Grogg, President

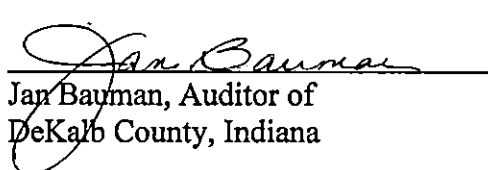
BY:


Randall J. Deetz, Vice President

BY:


Jackie Rowan, Member

Attested By:..


Jan Bauman, Auditor of
DeKalb County, Indiana