NOTICE TO TAXPAYERS

Notice is hereby given to the taxpayers of Vigo County, Indiana that the County Council will conduct a public hearing on Resolution 2026-5 on Wednesday, November 4, 2026 at 5:00 pm in the Council Chambers located in the Vigo County Government Center, at 127 Oak Street, Terre Haute, Indiana. The County Council will consider the following proposed Resolution 2026-5 regarding the local income tax imposed within Vigo County on Tuesday, November 10, 2026 at 5:00 pm at the same location.

RESOLUTION NO. 2026-5

A RESOLUTION OF THE VIGO COUNTY COUNCIL ESTABLISHING A PROSPECTIVE POLICY PROHIBITING COUNCIL APPROVAL OF PROPERTY TAX ABATEMENTS, DISCRETIONARY COUNTY APPROPRIATIONS, AND COUNTY FINANCIAL INCENTIVES FOR DATA CENTERS AND DATA CENTER-RELATED PROJECTS

WHEREAS, the Vigo County Council is the fiscal body of Vigo County, Indiana, and exercises those powers granted by Indiana law concerning county budgets, appropriations, taxation, and fiscal oversight; and

WHEREAS, Indiana Code § 36-2-5-2 authorizes the county fiscal body to appropriate money to be paid from the county treasury, except as otherwise provided by law; and

WHEREAS, Indiana Code § 6-1.1-12.1 establishes procedures governing property tax abatements and economic revitalization area designations, including the authority of the appropriate designating body to establish general standards for such designations; and

WHEREAS, data center developments may require substantial investments in electrical infrastructure, water and sewer systems, road improvements, emergency services, and other public facilities; and

WHEREAS, the Council recognizes the importance of protecting county taxpayers, maintaining essential governmental services, and ensuring that discretionary public financial resources are directed toward projects that serve the public interest; and

WHEREAS, the Council finds that county financial resources should be preserved for public purposes and that discretionary public subsidies for privately operated data centers are not a fiscal priority of Vigo County; and

WHEREAS, the Council intends to establish a prospective policy against approving property tax abatements, discretionary county appropriations, and other county financial incentives for data centers and projects undertaken primarily to support data center operations, to the full extent permitted by Indiana law;

NOW, THEREFORE, BE IT RESOLVED BY THE VIGO COUNTY COUNCIL AS FOLLOWS:

SECTION 1.

For purposes of this Resolution:

A. Data Center. "Data Center" means any building, facility, or development primarily designed, constructed, operated, or used to house computer servers, electronic data processing equipment, digital storage systems, cloud computing infrastructure, artificial intelligence computing equipment, cryptocurrency mining equipment, or related information technology infrastructure.

B. Data Center-Related Project. "Data Center-Related Project" means any project, improvement, development, facility, or infrastructure primarily intended to construct, expand, support, serve, or facilitate a Data Center, including but not limited to:

1. Electrical substations, transmission facilities, and dedicated electrical infrastructure;
2. Water supply systems, wastewater treatment facilities, and sewer extensions;
3. Roads, bridges, intersections, and transportation improvements;
4. Utility extensions, pipelines, and telecommunications infrastructure;
5. Site preparation, grading, drainage, and stormwater facilities;
6. Land acquisition, development, and related construction;
7. Improvements undertaken by affiliated entities, utility providers, contractors, or third parties primarily for the benefit of a Data Center.

C. County Financial Incentive. Any discretionary expenditure, grant, subsidy, reimbursement, tax abatement, financial contribution, loan, loan guarantee, or other commitment of county financial resources intended primarily to benefit a Data Center or Data Center-Related Project.

SECTION 2.

It shall be the policy of the Vigo County Council, when acting as the authorized designating or approving body under Indiana law, not to approve any new property tax abatement or discretionary tax incentive for a Data Center or Data Center-Related Project.

Accordingly:

A. The Council shall not approve any new property tax abatement for a Data Center or Data Center-Related Project.

B. The Council shall not approve any new economic revitalization area designation under Indiana Code § 6-1.1-12.1 for the purpose of providing property tax deductions to a Data Center or Data Center-Related Project.

C. The Council shall not approve any discretionary extension, expansion, renewal, or modification that increases property tax abatement benefits for a Data Center or Data Center-Related Project.

D. This policy shall apply to real property improvements, personal property, information technology equipment, and other property otherwise eligible for discretionary tax abatements.

E. Nothing in this section shall impair a deduction or exemption already lawfully granted, or a statutory entitlement that does not require a new discretionary Council approval.

F. Any future application shall be considered under applicable statutory procedures, and the Council shall exercise its lawful discretion consistent with this policy and any findings required by Indiana law.

SECTION 3.

Except as otherwise required by applicable law or an existing enforceable obligation, it shall be the policy of the Vigo County Council not to approve any new discretionary appropriation of county funds primarily intended to finance, subsidize, reimburse, or otherwise support a Data Center or Data Center-Related Project.

This policy shall include:

A. Appropriations from the County General Fund;

B. Additional or supplemental appropriations;

C. Discretionary appropriations from special revenue funds, to the extent legally available for Council appropriation;

D. County financial contributions toward dedicated infrastructure;

E. County grants, reimbursements, and direct subsidies;

F. Appropriations for the acquisition or improvement of property primarily benefiting a Data Center;

G. County-funded economic development incentives intended primarily to support a Data Center.

SECTION 4.

The Council establishes a policy against approving discretionary appropriations primarily intended to provide financial assistance for a Data Center or Data Center-Related Project through an intermediary.

This policy includes proposed appropriations benefiting:

A. A subsidiary or affiliated company of a Data Center developer;

B. A private utility or infrastructure developer;

C. An economic development organization;

D. A private contractor or development entity;

E. Another recipient where the primary purpose of the appropriation is to subsidize a Data Center or Data Center-Related Project.

The identity of the recipient shall not determine whether the appropriation is inconsistent with this Resolution. The Council shall consider the actual purpose and intended use of the proposed funds.

SECTION 5.

The Council establishes a policy against authorizing discretionary appropriations or other financial approvals within its statutory authority for new county financial commitments primarily benefiting a Data Center or Data Center-Related Project.

This section shall not be construed to transfer contracting authority from the Board of Commissioners or any other governmental body to the Council.

SECTION 6.

The Council requests that any county department, officer, board, or agency seeking a discretionary appropriation for a capital project, economic development initiative, or infrastructure improvement disclose whether the requested funds are primarily intended to benefit a Data Center or Data Center-Related Project.

The Council may request supporting documentation reasonably necessary to determine whether the proposed appropriation is inconsistent with this Resolution.

Such documentation may include the identity of the ultimate beneficiary, the purpose of the proposed expenditure, the source of funds, and any related development or infrastructure agreements.

SECTION 7.

This Resolution shall not be construed to prohibit:

A. Expenditures required by state or federal law;

B. Payment of existing enforceable contractual obligations;

C. Expenditures required by final court orders;

D. General governmental services that the County is legally obligated to provide;

E. Ordinary maintenance of public infrastructure serving the general public, where the primary purpose is not to subsidize a Data Center;

F. Expenditures necessary to respond to emergencies or protect public health and safety;

G. Expenditures from funds that the Council lacks statutory authority to appropriate or restrict.

SECTION 8.

This Resolution shall apply prospectively to new applications, requests, proposed appropriations, and discretionary approvals considered after its effective date.

Nothing herein shall retroactively revoke an existing lawful tax abatement, impair an enforceable agreement, or disturb a previously incurred lawful obligation.

SECTION 9.

Nothing in this Resolution shall be construed to:

A. Prohibit a municipality from exercising its independent statutory authority;

B. Restrict a state agency from exercising powers granted by state law;

C. Supersede statutory powers independently granted to the Board of Commissioners or another governmental entity;

D. Prohibit a Data Center from developing or operating in a location where otherwise permitted by law.

SECTION 10.

This Resolution establishes the prospective fiscal policy of the Vigo County Council concerning data centers and data center-related projects.

The Council declares its intention not to approve discretionary property tax abatements, appropriations, or financial incentives inconsistent with this Resolution, to the extent permitted by Indiana law.

Any subsequent Council action departing from this policy should expressly identify the departure and the reasons supporting it.

Nothing in this Resolution shall eliminate the statutory discretion of the Council or its members, restrict the authority of a future Council to amend or repeal this policy, or substitute this Resolution for any separate action required by Indiana law.

SECTION 11.

If any provision of this Resolution is determined to be invalid or unenforceable, the remaining provisions shall remain in effect to the extent permitted by law.

SECTION 12.

This Resolution shall become effective immediately upon adoption by the Vigo County Council.

ADOPTED this _____ day of _____, 2026.