5 THE PRODUCT: STRATEGIES FOR IMPLEMENTATION

ECONOMIC DEVELOPMENT DEFINED

ECONOMIC DEVELOPMENT REFERS TO A SUSTAINABLE INCREASE IN LIVING STANDARDS AND IMPLIES:

- Increased per capita income,
- Better education and health, as well as
- Environmental protection.

In addition, economic development is the process of:

Improving the quality of human life through increasing per capita income, reducing poverty and enhancing individual economic opportunities.

It can also be broadly defined to include better education, improved health and nutrition, conservation of natural resources, a cleaner environment and a richer cultural life that may include public capital investment to stimulate private investment.

FUNDING, FINANCING & FINANCIAL INCENTIVIZATION

This section describes several conventional economic development financing mechanisms for consideration with the City and it administration partners to implement this Plan. They are presented only as potential options and do not necessarily represent all options or a commitment to such funding, financing or financial incentive method.

GENERAL OBLIGATION BONDS

General Obligation bond financing may be used for funding redevelopment and economic development projects undertaken for a valid public purpose. These bonds are obligations payable out of taxes levied and collected on all taxable property. However, the total debt carried may not exceed two percent of the net assessed valuation of the City.

SPECIAL IMPROVEMENT DISTRICT

A Special Improvement District ("SID") may be defined as an area within which businesses pay an additional tax or fee in order to fund improvements within the district's boundaries. SIDs may go by other names, such as business improvement area, business revitalization zone, community improvement district, special services area, or business improvement district ("BID"). SIDs provide services, such as cleaning streets, providing security, making capital improvements, and marketing the area. The services provided by SIDs are supplemental to those already provided by a County, City or Town.

Subject to the approval of the County, City or Town Council under I.C. 36-7-14 or I.C. 36-7-15.1, as applicable, a redevelopment commission may issue notes or bonds payable from a SID. These assessments are not ad valorem property taxes, and any bonds issued and payable by the assessment revenues are not a general obligation of the County, the City or the Town that established the SID.

CONVENTIONAL FINANCING

The City anticipates that most private developers/investors who propose approved development, redevelopment and economic development activities within the Study Area may require conventional financing from private lending institutions. The City will cooperate, to the best of its ability, with the developers/investors to secure conventional financing, if necessary. Specifically, the City may provide proof of its financial commitment to a developer/investor in order to assist the developer/investor with securing conventional financing for a project.

EQUITY INVESTMENT

The City's objective within the Study Area is to facilitate private investment. Whenever possible, the City will seek equity investments from private developers/investors who propose to implement approved activities within the Study Area. The City may financially assist projects primarily with gap financing when possible.

ASSESSED VALUATION DEDUCTION (TAX ABATEMENT)

Indiana property assessed valuation deduction statutes (commonly known as "tax abatement") were first enacted in 1979 to encourage job growth and other expansions of local economies throughout the state under Indiana Code (I.C.) 6-1.1-12.1, et seq. (the "Act").

Generally, a deduction of assessed valuation is correlated to a tax savings of tangible property taxes, thus the term "tax abatement." An assessed valuation deduction is available to qualified taxpayers in an Economic Revitalization Area (an "ERA") or in an Economic Development Target Area (an "EDTA"). An owner of tangible property: (I) who constructs, redevelops or rehabilitates real property or (ii) who installs eligible depreciable personal property within an ERA or and EDTA is qualified; however, Town Common Council approval as the "Designating Body" is necessary to designate an ERA or an EDTA and to approve a FORM SB-1 in order to receive an assessed valuation deduction.

Certain types of businesses may qualify for tax incentives associated with deductions of assessed valuation ("Tax Abatement") if located in an ERA. Within the Town, tangible property owners located in an ERA may be eligible to deduct a portion of their real or personal property investment that is new to the area or is the result of rehabilitation of real property. A Tax Abatement is allowed on qualified real and personal property and is calculated only on the increases of assessed value.

TAX INCREMENT FINANCING ("TIF")

OVERVIEW OF TIF

IC 36-7-14 (Indiana REDEVELOPMENT LAW) authorizes the designation and establishment of an allocation areas within Redevelopment Project Areas (Redevelopment Areas or Economic Development Areas) in whole or a portion of said area for the purpose of utilizing tax increment financing as a method to finance and fund qualified expenditures¹.

The establishment of an allocation area or separate unique allocation areas within a designated Redevelopment Project Area that provides for the temporary allocation of tax increment or increases in real property tax proceeds for redevelopment or economic development is a key financial incentive available to the Town's economic development efforts and as a part of its financial incentive tool box.

TIF permits communities to use increased property tax revenue stimulated by redevelopment and economic development activities to pay for the costs incurred to initiate the activities. When an allocation area is established, real property assessments are "frozen" within the allocation area as the Base Assessment for the previous assessment date preceding the approval and adoption of a declaratory resolution or an amending resolution by the Commission. Counties, cities and towns may issue revenue bonds to finance a portion of the redevelopment or economic development activities from anticipated tax increment generated by the new development and increases in assessed value above the base assessment for the allocation area. As private investment increases in an allocation area, the tax increment will be set aside to retire the debt service on the TIF revenue bonds issued to implement an economic development or redevelopment plan. Once the full debt is retired, the allocation area may be dissolved and all taxing units enjoy the full benefits of increases in assessed valuation and lower property taxes.

TIF permits cities, towns or counties to utilize tax increment (revenue) stimulated by redevelopment or economic development in an allocation area to pay for specific capital improvement projects "that are physically located in or physically connected to an allocation area" (I.C. 36-7-14-39(b)(2)(D)) and land acquisition needed to induce redevelopment or economic development activities. Tax increment may also be pledged to private activity bonds also to induce redevelopment or economic development activities.

TAX INCREMENT FINANCING AS A FINANCING AND ECONOMIC DEVELOPMENT RESOURCE

ALLOCATION AREA TAX INCREMENT: PAY-AS-YOU-GO

Redevelopment commissions may also use the annual distributions of Tax Increment on a "Pay-As-You-Go" basis to fund capital projects "that are physically located in or physically connected to an allocation area" (I.C. 36-7-14-39(b)(2) (D)). As it may take several if not many years to accumulate tax increment to implement a Redevelopment Project Plan, the Pay-As-You-Go method is not recommended for financial incentivization projects of a large nature.

PUBLIC FINANCING (SPECIAL REDEVELOPMENT DISTRICT BONDS)

Reference Indiana Code 36-7-14-39(b)(3) and Indiana Administrative Code 50 IAC 8-2-13 titled Tax Increment; Use.

1

The alternative is a redevelopment commission may borrow against future or projected taxes imposed on each tangible property owner in a Redevelopment District to pay for large public capital improvement projects, known as the "Redevelopment District Special Bonds of [year]." As a result of HEA 1001(2008), bonds authorized in any principal amount by a resolution of a redevelopment commission adopted after June 30, 2008 may not be issued without approval of the legislative body (County Council, City Council or Commission) of the unit.

PUBLIC FINANCING (TAX INCREMENT BONDS)

The alternative is often a redevelopment commission will borrow against future or projected Tax Increment to pay for large capital projects, known as the "Redevelopment District Tax Increment Revenue Bonds of [year]." As a result of HEA 1001(2008), bonds authorized in any principal amount by a resolution of a redevelopment commission adopted after June 30, 2008 may not be issued without approval of the legislative body (County Council, City Council or Commission) of the unit.

PRIVATE FINANCING (ECONOMIC DEVELOPMENT REVENUE BONDS)

Another alternative is often a redevelopment commission will pledge its tax increment to the repayment of an economic development revenue project based upon future or projected Tax Increment to pay for large private investment projects, known as the "Economic Development Revenue Bonds of 20_____." As a result of HEA 1001(2008), bonds authorized in any principal amount by a resolution of a redevelopment commission adopted after June 30, 2008 may not be issued without approval of the legislative body (County Council, City Council or Commission) of the unit.

POLICY CONSIDERATIONS FOR FAVORING A LOCAL FINANCIAL INCENTIVE

- Stimulation of economic growth and job creation.
- Without financial incentivization for project gap financing, project(s) would not happen.
- The net certified assessed valuation of the Town and overlapping taxing units will increase as a result of a project as Tax Abatement assessed valuation deductions decrease over the abatement period or an allocation area designated for Tax Increment Financing purposes sunsets or is terminated by the Commission.
- Decreased incentives from the state and federal government.
- Desirability of a pro-business reputation.
- A targeted market industry to locate in an identified economic development area (ERA and/or EDTA).
- Incidental tax benefits: income taxes, spill-over benefits to the community resulting in other economic development opportunities.

STATE GRANTS (WORKFORCE DEVELOPMENT & TRAINING)

The State of Indiana provides the Economic Development for a Growing Economy (EDGE) tax credit to catalyze private investment that results in job creation, economic growth and improved standard of living for Indiana residents. The City's Common Council and the Commission will engage with the State of Indiana and businesses on eligible projects that may require local financial incentivization and support for targeted industrial, manufacturing and commercial development projects.

LOCAL GRANTS

Other funding sources may provide additional financial leverage to private and public investment. The City's Common Council in coordination with the Commission will support businesses applying to and providing local match to grants as a financial incentive tool for advancing economic development-related projects or programs that meet or exceed employment or investment parameters identified herein for targeted market industries within locational focus area for development.

ECONOMIC DEVELOPMENT APPROACH TO THE PLAN

Ultimately, land use planning is the stimulus for focused economic development. However, economic development includes the process by which public entities interact with private investors to implement a land use plan in the interests of and to benefit mutually each entity in this partnership.

Understanding the capacity of land use plans is vital to determining the allocation of local financial resources (budgeting and financial incentive programming) in order to implement a plan successfully to construction ("stakes in the ground").

The purpose of an economic development approach to this Plan is to provide a local perspective to the economic development modeling based upon realistic land use development capacity as a result of the planning effort as well as potential scenarios or alternatives. An understanding of the opportunities and the challenges of land use development specific to projecting economic development impacts is imperative to developing realistic goals for leveraging financial incentives to stimulate investment and development.

The strategy for this economic development approach as a part of this planning process is to quantify economic investment impacts on tax rates, tax levies, budgeting and public finance strategies to allow for a high-probability of success for implementation of the Plan overall. This economic development and finance perspective supplements and is beneficial for the decision-making process in order to reduce and eliminate arbitrary and subjective strategies which are economically and feasibly unrealistic – increasing plan progress for result achievement and implementation success.

Our methodology of economic development analysis of Plan scenarios and its alternatives including finance of the Plan supplements a typical land use plan in order to eliminate decision-making variables between the land use planning phase and the implementation (construction) phase. It is this transition period from land use planning to implementation in which the allocation of resources and finance decisions are critical to overall implementation and success. This economic development approach and methodology is intended not only to identify but ameliorate those public finance variables and challenges during the planning phase in order to accelerate plan implementation as well as plan implementation success and overall development outcomes.

While developing the land use plan and a development framework for the Study Area, development of conceptual financial analyses to provide insight into land use development investment potential and economic development capacity is important if not critical to overall Plan success.

Analyses will provide information on total area, developable land area, estimates of public investment, estimates of private investment and assessment by land use classification (type), ad valorum tax rate and tax levy implications and an anticipated leverage ratio of public funding to private investment. These analyses are intended for the City administration and local economic development organizations to develop an economic development financing strategy consistent with the vision, mission and values of the City that lead to the strategies, goals and objectives for a results-driven Plan which will guide the City's guiding land use development decisions-making process for the Study Area.

ECONOMIC INDICATORS

Large Employers (Table 1) includes a list of the largest employers for the City of La Porte as of January 2017. IU Health La Porte Hospital established in 1963 is the largest employer with 1,579 reported employees making up 27.4% of the ten largest employers for the City of La Porte.

Employment (Table 2) includes the unemployment rates for LaPorte County and the State of Indiana for 2015 through 2019 and the labor force for LaPorte County for the same period. For LaPorte County, the unemployment rate decreased from 6.4% in 2015 to 4.2% in 2019. For the State of Indiana, the unemployment rate decreased from 4.5% in 2015 to 3.0% in 2019. LaPorte County labor force decreased from 48,423 in 2015 to 47,024 in 2019.

Absorption Rate (Table 3) includes the absorption rate for homes selling in the City of La Porte and the Greater Northwest Indiana Association of Realtors service area as of December 31, 2019. The absorption rate is the rate at which homes are selling in a specific area.

Residential Sales Clear Lake Sub-Area Study Area (Table 4) includes the arithmetic mean of residential sells for the Clear Lake Study Area South, North-East and North-West. The arithmetic mean for residential sales are \$99,429 for the Southern Area, \$245,800 for the North-Eastern Area and \$442,000 for the North-Western Area.

Population (Table 5) includes the population for the City of La Porte and LaPorte County for census counts, 1970 to 2010 and as of July 1, 2018. For the City of La Porte, the population decreased from 22,140 in 1970 to 21,610 as of July 1, 2018. For LaPorte County, the population increased from 105,342 in 1970 to 110,007 as of July 1, 2018.

Age Statistics (Table 6) includes age statistics for the City of La Porte and LaPorte County. For the City of La Porte, 7,580 or 34.7% is under 25 years old, 5,218 or 23.9% is from 25 to 44 years old, 5,169 or 23.7% is from 45 to 64 years old and 3,858 or 17.7% is 65 years and over.

For LaPorte County, 33,636 or 30.3% is under 25 years old, 28,211 or 25.5% is from 25 to 44 years old, 30,911 or 27.9% is from 45 to 64 years old and 18,081 or 16.3% is 65 years and over.

Education Attainment (Table 7) includes education attainment levels for the City of La Porte and LaPorte County. For

the City of La Porte, 4.0% have less than 9th grade education, 11.1% have a 9th to 12th grade education with no diploma, 38.3% are a high school graduate, 21.2% have some college, no degree, 9.3% have an associate's degree, 10.8 % have a bachelor's degree and 5.3% have a graduate or professional degree.

For LaPorte County, 3.0% have less than 9th grade education, 9.1% have a 9th to 12th grade education with no diploma, 38.8% are a high school graduate, 22.2% have some college, no degree, 9.0% have an associate's degree, 11.6 % have a bachelor's degree and 6.3% have a graduate or professional degree.

Market Analysis (Table 8) includes a market analysis of the study area. Includes the number of businesses, consumer spending, median age, households, percent of college degree or above and average housing unit value for the study area within a 1, 3 and 5 mile radius.

Miscellaneous Economic Information (Table 9) includes per capita income and median household income for the City of La Porte, LaPorte County and State of Indiana and employment and wages by sector for LaPorte County. Per capital income is \$19,980 for the City of La Porte, \$25,004 for LaPorte County and \$27,305 for the State of Indiana. Median household income is \$36,734 for the City of La Porte, \$49,921 for LaPorte County and \$52,182 for the State of Indiana. For La Porte County, there are 2,282 establishments and 40,297 jobs with an average wage of \$40,684.

Property Taxes Levied and Collected (Table 10) includes the property taxes levied and collected for the City of La Porte for Pay 2015 through Pay 2019. The collection rate as a percent of net levy (less the circuit breaker) for the City of La Porte was 102.49%, 102.12%, 100.01%, 93.88% and 95.25% for 2015 – 2019.

Largest Taxpayers (Table 11) includes a list of the ten largest taxpayers located within the City of La Porte for Pay 2019. La Porte Hospital with an assessed valuation of \$47,762,085 is the largest taxpayer in the City of La Porte making up 6.96% of the total net assessed valuation of the City.

Economic Impact by Job Creation (Table 12) Ball State University's Center for Business and Economic Research (CBER) provides an economic impact calculator for Indiana counties to determine how a new business will directly and indirectly impact the community. Based off of what development may occur in the Study Area, we looked at the impact of the new hospital being constructed in the downtown, an entertainment or recreational business, a small manufacturing plant, professional services, and a small retail shop. The table shows the direct and total impact of these based upon business type and employment.

LARGEST EMPLOYERS FOR THE CITY OF LAPORTE (TABLE 1)

NAME	YEAR ESTABLISHED	TYPE OF BUSINESS	REPORTED EMPLOYEES
IU Health LaPorte Hospital	1963	Healthcare	1,579 (1)
La Porte Community School		Public Education	989 (2)
Corporation			
LaPorte County	1832	County Government	826
Arconic	1957	Mfg. Components for Aerospace	645 (3)
		Industry	
New Prairie United School Corporation		Public Education	355 (4)
City of LaPorte	1832	City Government	344
Aero Metals, Inc.	1961	Investment Castings	306
Alpha Baking Company, Inc.	1988	Baker of Bread, Buns, and Hearth	300
		Breads	
Wal-Mart	1994	Retail Store	222 (5)
New York Blower Company	1920	Mfg. Industrial Fans and Blowers	190

Source: Official Statement for the Sewage Works Refunding Revenue Bonds, Series 2017.

EMPLOYMENT RATE FOR THE CITY OF LAPORTE

(TABLE 2)

Year	LaPorte County	State of Indiana	LaPorte County Labor Force
2015	6.4%	4.5%	48,423
2016	5.5%	3.9%	47,771
2017	4.2%	3.2%	47,247
2018	4.7%	3.4%	47,754
2019	4.2%	3.0%	47,024

Source: Hoosiers by the Numbers

ABSORPTION RATE FOR THE CITY OF LAPORTE (TABLE 3)

	Time Frame (days)	Number of Homes Sold	Number of Active Homes	Rate of Home Sales	Absorption Rate (days)	Absorption Rate (months)	Absorption Rate (years)
City of La Porte	365.25	46	235	7.940	1,865.95	62.20	5.18
GNIAR Area	31.00	777	2,842	0.040	113.39	3.78	0.31

Source: Greater Northwest Indiana Association of Realtors as of December 2019

RESIDENTIAL SALES: CLEAR LAKE SUB-AREA STUDY AREA (TABLE 4)

Study Area	Mean
South	\$99,429
North-East	\$245,800
North-West\$	\$442,000

Source: Greater Northwest Indiana Association of Realtors

POPULATION

(TABLE 5)

	City	of La Porte	LaPo	orte County	
Year	Population	Percent of Change	Population	Percent of Change	
1970	22,140	4.65%	105,342	10.76%	
1980	21,796	-1.55%	108,632	3.12%	
1990	21,507	-1.33%	107,066	-1.44%	
2000	21,621	0.53%	110,106	2.84%	
2010	22,042	2.00%	111,455	1.23%	
2018	21,610	-2.01%	110,007	-1.30%	
Est. July 1					

Source: American Fact Finder

AGE STATISTICS

(TABLE 6)

Age Groups	City of La	LaPorte County
	Porte	
Under 25 Years	7,580	33,636
25 to 44 Years	5,218	28,211
45 to 64 Years	5,169	30,911
65 Years and Over	3,858	18,081

Source: U.S. Census Bureau's 2013-2017 American Community Survey 5-Year Estimates

EDUCATIONAL ATTAINMENT

(TABLE 7)

Years of School Completed	Persons and Over 25		
	City of La Porte	LaPorte County	
Less than 9 th grade	4.0%	3.0%	
9 th to 12 th grade, no diploma	11.1%	9.1%	
High school graduate	38.3%	38.8%	
Some college, no degree	21.2%	22.2%	
Associate's degree	9.3%	9.0%	
Bachelor's degree	10.8%	11.6%	
Graduate or professional degree	5.3%	6.3%	

Source: U.S. Census Bureau's 2013-2017 American Community Survey 5-Year Estimates

MARKET ANALYSIS

(TABLE 8)

	1 Mile	3 Mile	5 Mile
Businesses	793	1,448	1,593

Source: U.S. Census Bureau's 2013-2017 American Community Survey 5-Year Estimates

MISCELLANEOUS ECONOMIC INFORMATION

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	CITY OF LA PORTE	LAPORTE COUNTY	INDIANA
Per capita income, past 12			
months*	\$19,980	\$25,004	\$27,305
Median household income, past 12			
months*	\$36,734	\$49,921	\$52,182
Average weekly earnings in	N/A	N/A	\$1,135
manufacturing (4th qtr. of 2019)			
Land area in square miles – 2010	12.37	598.30	35,826.11

	ESTABLISHED	JOBS	AVG. WAGE
Total Employment	2,282	40,297	\$40,684
Total Private Employment	2,187	33,979	\$40,810
Agriculture, Forestry, Fishing, Hunting	38	246	\$35,440
Mining	3	20	\$53,600
Construction	220	1,992	\$62,321
Manufacturing	158	7,770	\$54,210
Wholesale Trade	130	1,311	\$47,574
Retail Trade	390	5,309	\$24,723
Transportation and Warehousing	87	284	\$40,886
Utilities	7	0	\$0
Information	26	308	\$28,819
Finance and Insurance	103	825	\$56,451
Real Estate, Rental, Leasing	76	360	\$42,914
Professional and Tech. Services.	152	764	\$48,346
Management of Companies	15	111	\$70,644
Administration and Waste Services	130	1,832	\$32,631
Educational Services	39	2,690	\$35,871
Health Care and Social Assistance	189	5,102	\$49,277
Arts, Entertainment, and Recreation	33	1,277	\$31,205
Accommodation and Food Service	231	4,030	\$15,748
Other Services	210	1,264	\$26,340
Federal, State, & Local Govt.	46	3,202	\$41,592

Source: U.S. Census Bureau's 2013-2017 American Community Survey 5-Year Estimates

PROPERTY TAXES LEVIED AND COLLECTED (TABLE 10)

	RESIDENTIAL		СОММ	ERCIAL	INDUSTRIAL		
			TAXES		COLLECTED	COLLECTED	
		CIRCUIT	LEVIED		AS	AS	
		BREAKER	NET OF		PERCENT	PERCENT	
Collection	TAXES	ТАХ	CIRCUIT	TAXES	OF GROSS	OF NET	
Year	LEVIED	CREDIT	BREAKER	COLLECTED	LEVY	LEVY	
2015	\$11,110,943	\$(2,679,998)	\$8,430,945	\$8,641,031	77.77%	102.49%	
2016	\$10,570,507	\$(2,557,385)	\$8,013,122	\$8,183,186	77.42%	102.12%	
2017	\$10,486,072	\$(2,589,337)	\$7,896,735	\$7,897,740	75.32%	100.01%	
2018	\$10,781,709	\$(2,508,291)	\$8,273,418	\$7,767,104	72.04%	93.88%	
2019	\$11,333,739	\$(2,997,346)	\$8,336,393	\$7,940,604	70.06%	95.25%	

Source: LaPorte County Auditor's Office and the Department of Local Government Finance

LARGEST TAXPAYERS

(TABLE 11)

		2018 PAY 2019	PERCENT OF
		NET	TOTAL
	OWNER	ASSESSED	NET ASSESSED
COUNT	NAME	VALUATION	VALUATION (1)
1	LaPorte Hospital Company LLC (2)	47,762,085	6.96%
2	American Renolit Corporation (2)	19,427,540	2.83%
3	Howmet Castings & Services Inc. (2)	15,092,500	2.20%
4	Northern Indiana Public Service Company (2)	11,788,430	1.72%
5	Asi Laporte LLC)	11,479,300	1.67%
6	Alpha Baking Co., Inc.	11,007,650	1.60%
7	GAHC3 Laporte IN ALF LLC	10,963,620	1.60%
8	Vector Pipeline LP	9,935,780	1.45%
9	MHS Laporte LLC	8,533,450	1.24%
10	Collins Leasing LLC/LaPorte Equities LLC	8,406,780	1.22%

Source: Year Ended December 31, 2018 Continuing Disclosure for the Redevelopment District Bonds, Series 2017

1. The total net assessed valuation for the City of LaPorte is \$686,436,456 for the

tax year payable 2019, as per the LaPorte county Auditors Office.

2. Located within a tax increment finance (TIF) allocation area.

ECONOMIC IMPACT BY JOB CREATION (TABLE 12)

INPUT	OUTPUT							
BUSINESS TYPE	DIRECT	TOTAL JOBS CREATED	AVERAGE SALARY	PRODL	TOTAL JCTION/SALES		DUCTION PER DRKER	TOTAL COUNTY IMPACT
Health Care	1,600	2,233	\$ 29,200	\$	96,252,760	\$	60,158	\$141,451,131
Entertainment/Recreation	15	19	10,505		643,062		42,871	919,328
Manufacturing	50	165	40,902		9,851,887		197,038	13,232,562
Professional Services	10	16	23,351		838,497		83,850	1,255,121
Retail	10	12	21,602		548,646		54,865	761,679

ECONOMIC DEVELOPMENT STRATEGIES

1) LAND USE PLANNING

Integral role in the land use planning process to identify land use types by assessment classification.

2) COMPARABLE DATA DEVELOPMENT

Development of land use classification comparable data to determine real property anticipated private investments and assessed valuation of individual land uses as well as total assessment of the Plan scenarios or alternatives.

3) ECONOMIC AND TAX IMPACT ANALYSIS

Development of net tax rate and tax levy impacts of the total assessment of the plan scenarios/alternatives to the City of La Porte and overlapping taxing units. This is the most critical part of our economic development finance analysis of the land use plan alternatives and scenarios, as it develops the financial discussion and determination of land use plan support of local resources to implement the plan, For without financial support, any land use plan is only a vision of what may be and not a results-orientated plan.

4) IDENTIFICATION OF SOURCES OF PLAN FINANCING

In working with the City administration, identify and determine viable financial resources to implement public capital projects of the land use plan in order to stimulate and/or leverage private investment in the Study Area. Sources may include, but is not limited to the general budget, public utility or redevelopment budgets or pledges of tax increment, obligational bonding or lease purchase projects, overlapping tax unit support, or county, state, federal or non-profit grants.

5) IDENTIFICATION OF FINANCIAL INCENTIVE PROGRAMS

Identify targeted land use development through the application of potential types of financial incentive programs that

may be offered by the City of La Porte in order to stimulate or leverage private investment, including but not limited to tax increment financing, economic revitalization areas (ERAs) for tax abatement as a result of assessed valuation deductions, economic development target areas (EDTAs), economic improvement districts (EIDs), and/or special improvement districts (SIDs).

6) INTEGRATION OF ECONOMIC DEVELOPMENT FINANCE INTO THE LAND USE PLAN

Integration of the economic development capacity and analysis into the land use plan document as well as its capital improvement plan (CIP) or land use plan budget. This measure quantifies the financial capacity of the land use plan and identifies the sources necessary for implementation.

ECONOMIC DEVELOPMENT GOALS

1) ENHANCE COMMERCIAL AND LIGHT INDUSTRIAL LOCATIONS BY PROVIDING "SHOVEL-READY" AREAS FOR NEW DEVELOPMENT OR EXPANSION OF CURRENT DEVELOPMENTS.

2) FOCUS ON ACCESS TO AND BETWEEN CURRENT AND PLANNED "HEART OF THE CITY" DEVELOPMENT AREAS WITH POTENTIAL FOR ECONOMIC DEVELOPMENT AND GROWN BY PROVIDING:

- a. Pedestrian access and travel between development areas.
- b. Provide efficient and safe routes for both pedestrian and vehicle traffic among development areas.
- c. Develop alternative or creative linkages between development areas.

3) ADOPT APPROPRIATE ZONING AND DEVELOPMENT STANDARDS FOR THE STUDY AREA THAT WILL COMPLEMENT ECONOMIC DEVELOPMENT AND THE GROWTH OF THE STUDY AREA AS THE "HEART OF THE CITY".

4) FOCUS ON ANCILLARY DEVELOPMENTS THAT WILL SUPPORT THE CURRENT ANCHOR BUSINESSES AND PROFESSIONAL SERVICES LOCATED AND OPERATING WITHIN OR WHICH MAY INFLUENCE THE STUDY AREA.

5) DEVELOP A FINANCIAL INCENTIVE PROGRAM THAT WILL TARGET CERTAIN LAND USE DEVELOPMENT IDENTIFIED FOR THE STUDY AREA, INCLUDING BUT NOT LIMITED TO:

a. Provide unique financial incentives for specific locations or development areas that will allow the City or other economic development organizations to target certain identified developments critical to overall success of Plan implementation.

b. While there are multiple programs at the local level, identify state and federal incentives that may or can be offered to targeted land use development opportunities or prospects within the Study Area.

c. Develop policy considerations for favoring or disfavoring financial incentives.

6) LEVERAGE COMMUNITY AND ECONOMIC DEVELOPMENT PUBLIC INVESTMENTS WITHIN THE STUDY AREA IN ORDER TO BE A CATALYST AND STIMULANT FOR PRIVATE INVESTMENT INITIATIVES TO DEVELOP, REDEVELOP AND REHABILITATE LAND AND BUILDINGS WITHIN THE STUDY AREA

7) SUPPORT A COMPETITIVE, ACCESSIBLE, SAFE AND ATTRACTIVE INDUSTRIAL ENVIRONMENT THAT BUILDS UPON EXISTING LOCATIONAL, REGIONAL AND UTILITY ASSETS AVAILABLE.

8) IDENTIFY EXISTING, ACTIVE ANCHOR BUSINESSES, LAND USES AND PUBLIC AMENITIES WITHIN THE STUDY AREA.

9) DEVELOP A BUSINESS EXPANSION AND RETENTION (BEAR) PROGRAM TO OPEN AND OR EXPAND UPON CURRENT BUSINESS COMMUNICATION TO PROMOTE BUT ALSO ASSIST IN THE EXPANSION OF EXISTING, ACTIVE ANCHOR BUSINESSES WITHIN THE STUDY AREA.

10) CREATING A COMPETITIVE, ACCESSIBLE, SAFE AND ATTRACTIVE RETAIL AND COMMERCIAL SERVICE DOWNTOWN ENVIRONMENT THAT BUILDS UPON EXISTING LOCATIONAL AND REGIONAL ASSETS THAT IS CONSISTENT WITH MARKET FACTORS AND INFLUENCES IMPACTING THE CITY OF LA PORTE.

11) IDENTIFY VARIOUS ECONOMIC DEVELOPMENT BENCHMARKS FOR ECONOMIC GROWTH AND SUCCESS OF PLAN IMPLEMENTATION WITHIN THE STUDY AREA AND WITHIN THE CITY OVERALL, INCLUDING BUT NOT LIMITED TO THE FOLLOWING:

- a. Top Ten Employers
- b. Top Ten Taxpayers
- c. Annual investment, both public and private
- d. Annual number of building permits issue.
- e. Change in gross assessed valuation (GAV) and net assessed valuation (NAV)
- f. Attendance at events (concerts, special events, etc.)
- g. Impact of financial incentives approved for private investment, including but not limited to:
- 1) Realized tax savings
- 2) Employment
- 3) Total Salary
- 4) Private in-kind or monetary donations to support community project or programs within the Study Area.
- h. Average market value of residential units based upon recent sales during the prior calendar year period.
- i. Average rent for residential dwelling units.
- j. Average lease cost for commercial and industrial space.

12) DEVELOP A PROGRAM FOR PLAN RESULTS TO MONITOR, EVALUATE AND RE-ASSESS PLAN IMPLEMENTATION GOALS, BENCHMARKS AND RESULTS IN ORDER TO ASSURE PLAN IMPLEMENTATION, WHICH MUST INCLUDE A PUBLIC OPPORTUNITY TO PRESENT PROGRESS.

OVERVIEW OF FINANCIAL INCENTIVIZATION RESOURCES

TAX INCREMENT FINANCING AS A FINANCIAL INCENTIVE RESOURCE

Tax Increment Financing is the financing method from which pledged Tax Increment revenue funds project or program activities within (serving or benefitting) a Redevelopment Area or an Economic Development Area, either as:

- "Pay-As-You-Go." Tax increment revenue distributions pay for projects on an annual basis from only the tax increment revenue generated in that fiscal year over the provisional life of an allocation area as identified in a declaratory or amending declaratory resolution.
- "Financial Obligations of a Municipal Financial Product Nature" Issuance of Tax Increment Revenue Bonds or a pledge of tax increment revenue to Economic Development Revenue Bonds to complete a redevelopment or economic development project in advance of actual tax increment distributions, based upon a verified pro forma anticipated (cash flow) of Tax Increment revenue for a term within the provisional life of an allocation area as identified in a declaratory or amending declaratory resolution.

Business Improvement District (BID) as an Economic Improvement District

The BID Board oversees the spending of the tax dollars collected as a result of a tax rate levied on all real property owners within the BID boundaries based upon the certified net assessment of each property. Typically, BID projects and programs initiated and implemented by the Board includes the administration or purchase of the following:

- Purchase and maintain the ornamental flags that are used on the light posts
- Planters
- Sidewalk snow removal (Policy is for the BID to clear a pedestrian path, not the entire sidewalk.)
- Christmas decorations
- Ornamental light poles
- Trees and tree grates (grids)
- Benches and trash receptacles
- Planting and care of downtown planters; maintenance of the irrigation system
- Development of an annual (or fiscal year) BID budget
- Administration and management of the BID tax levy distributed to the Board from the semi-annual tax collections for projects and programs

CITY OF LA PORTE ENTERPRISE ZONE PROGRAM

The City of La Porte Urban Enterprise Zone Program is managed and administered by the Board of Directors of the La Porte Urban Enterprise Association, Inc. (LPUEA) as a 501(c)(3) tax exempt not-for-profit organization with the purpose of acting as a catalyst for economic development within the City's enterprise zone. The Board uses Participation Fees generated from qualified Participating Businesses that have realized a tax savings as a result of the Enterprise Zone's deductions and credits applied from incentives identified below.

REAL AND PERSONAL PROPERTY ENTERPRISE ZONE (FORM EZ-2) DEDUCTION

A taxpayer that makes a qualified investment of real and/or personal property within the is entitled to a deduction from the assessed value of the taxpayer's Enterprise Zone property located at the Enterprise Zone location for which the taxpayer made the qualified investment.

GROSS INCOME TAX EXEMPTION

A qualified taxpaying business entity pays no gross income tax on increased receipts gained from operating in an Enterprise Zone. The amount of the increased receipts is determined by subtracting the receipts of the current year from receipts of the base year. The base year is the 12-month period immediately preceding the designation of an Enterprise Zone. For businesses new to an Enterprise Zone, the base year receipts are zero.

INVESTMENT COST CREDIT

An individual purchasing an ownership interest in an Enterprise zone business may be eligible to receive a credit of up to 30 percent of the purchase price against his or her state tax liability.

LOAN INTEREST CREDIT

An individual or business that pays taxes in Indiana is entitled to a 5 percent tax credit on interest income from a loan that benefits businesses or residents of an Enterprise Zone. To qualify, the loan must directly benefit an Enterprise zone business; increase the assessed value of real property in an Enterprise Zone; or be used to rehabilitate, repair or improve a residence in an Enterprise Zone.

EMPLOYMENT EXPENSE CREDIT

A business may apply a credit to its gross income tax or adjusted gross income tax liability for wages paid to qualified employees. A "qualified employee" is one who lives in the enterprise zone, works 50 percent of his or her time in the Enterprise zone and has at least 90 percent of his or her services directly relate to the employer's facility in the Enterprise Zone.

OTHER ENTERPRISE ZONE INCENTIVES: EMPLOYEE TAX DEDUCTION

The Employee Tax Deduction means that a qualified employee's wages, up to \$7,500, are exempt from Indiana individual income tax. A "qualified employee" is one who lives in the Enterprise Zone and works 50 percent of his or her time in the Enterprise zone and has at least 90 percent of his or her services directly related to the employer's facility in the Enterprise zone.

ECONOMIC REVITALIZATION AREA- ASSESSED VALUATION DEDUCTION ("TAX ABATEMENT")

Generally, a deduction of assessed valuation is correlated to a tax savings of the city property taxes, thus the term "tax abatement." An assessed valuation deduction is available to qualified taxpayers in an Economic Revitalization Area (an "ERA") or in an Economic Development Target Area (an "EDTA"). A real or personal property owner who constructs, redevelops or rehabilitates real property or who installs eligible depreciable personal property within an ERA or and EDTA is qualified; however, City Council approval is necessary. An ERA or and EDTA is generally defined as a geographic region in which certain factors, such as lack of development or cessation of growth, are no longer conducive to the area's normal development.

REAL PROPERTY

An assessed valuation deduction may be granted for eligible real property and depreciable personal property or may be granted for both as approved by the City Council. With regard to real property, an assessed valuation deduction is granted only on a structure or building – not on other improvements such as paving or other ancillary improvements. Land by statute does not qualify for an assessed valuation deduction. For example, this would include construction of new buildings as well as renovations or enlargements of existing structures.

DEPRECIABLE PERSONAL PROPERTY

An assessed valuation deduction can be granted on the following types of depreciable personal property:

- New manufacturing equipment used in the direct production, manufacture, fabrication, assembly, extrication, mining, processing, refining, or finishing of other tangible personal property, including but not limited to use to dispose of solid waste or hazardous waste by converting the solid waste into energy or other useful products.
- New research and development equipment used in research and development activities devoted directly and exclusively to experimental or laboratory research and development for new products, new uses of existing products, or improving or testing existing products.
- New logistical distribution equipment consisting of racking equipment, scanning or coding equipment, separators, conveyors, forklifts or lifting equipment (including "walk behinds"), transitional moving equipment, packaging equipment, sorting and picking equipment, or software for technology used in the logical distribution used in the storage or distribution of goods, services or information.
- New information technology equipment consisting of equipment, including software, used in the fields of information processing, office automation, telecommunication facilities and networks, informatics, networks administration, software development, and fiber optics.

UNOCCUPIED VACANT BUILDINGS

In 2006 the Indiana General Assembly adopted and passed public to amend the Act to include a new section, Section 4.8 titled Property Owner Statement of Benefits; Findings by Designating Body; Deduction Periods, Amounts, and Limitations as it relates to a "deduction from the assessed valuation of a building only if the property owner or a tenant of the property owner occupies the eligible vacant building and uses it for commercial or industrial purposes".



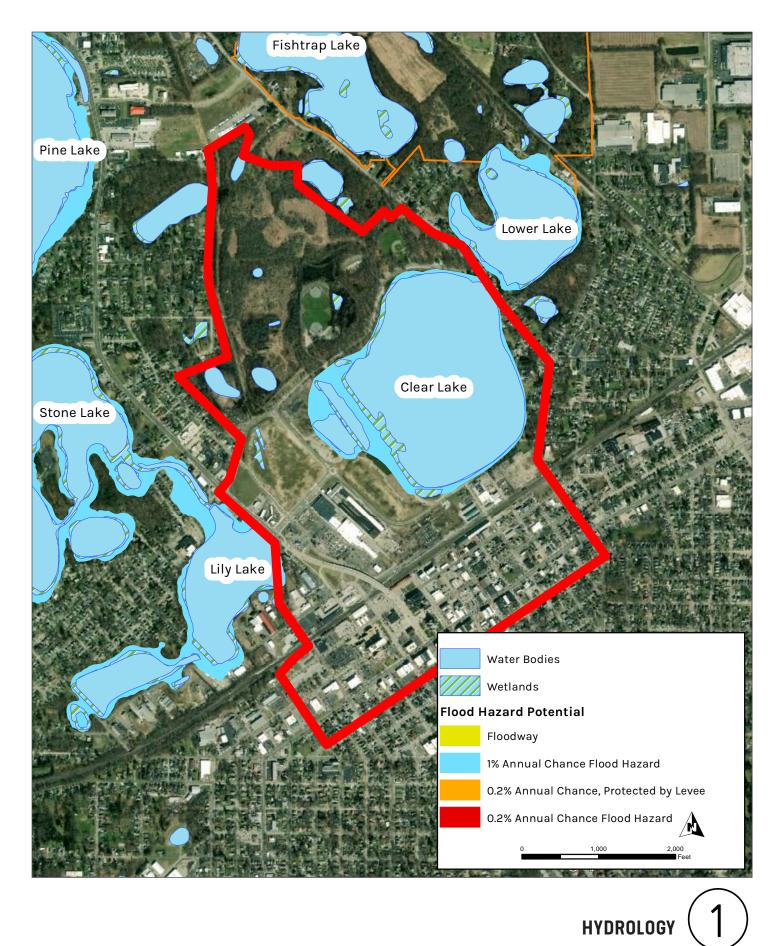
APPENDIX

A. MAP COMPENDIUM

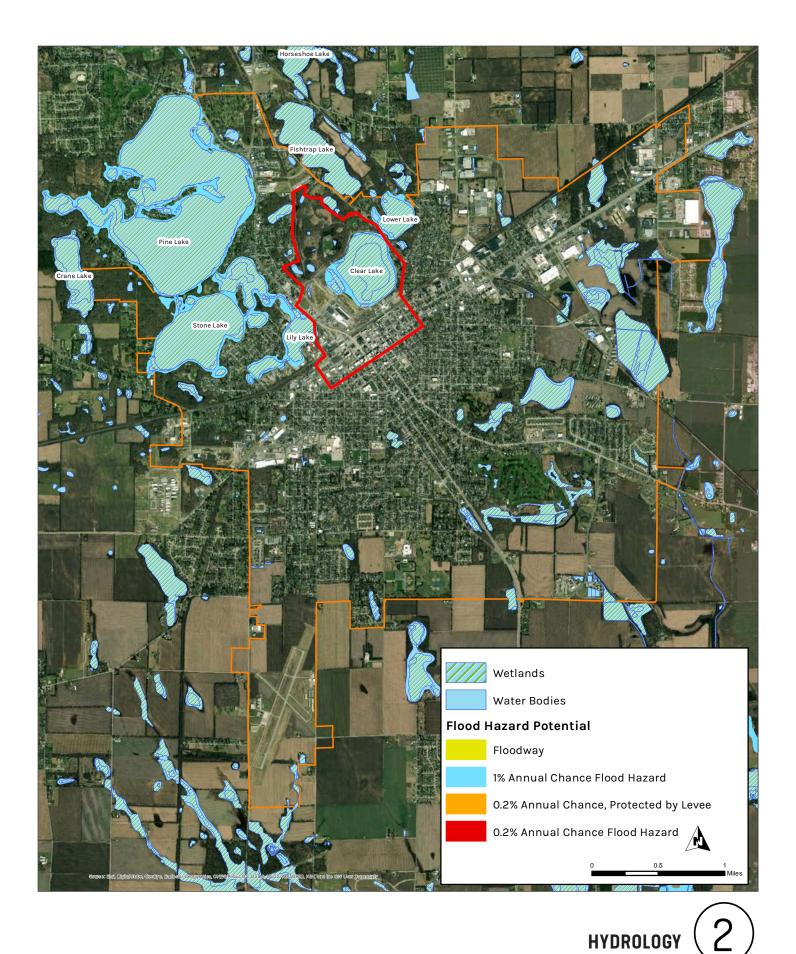
- **B. PHOTO MAP**
- **C. PUBLIC SIGN IN SHEETS**
- D. PUBLIC VOTING ON CHARRETTE ALTERNATIVES

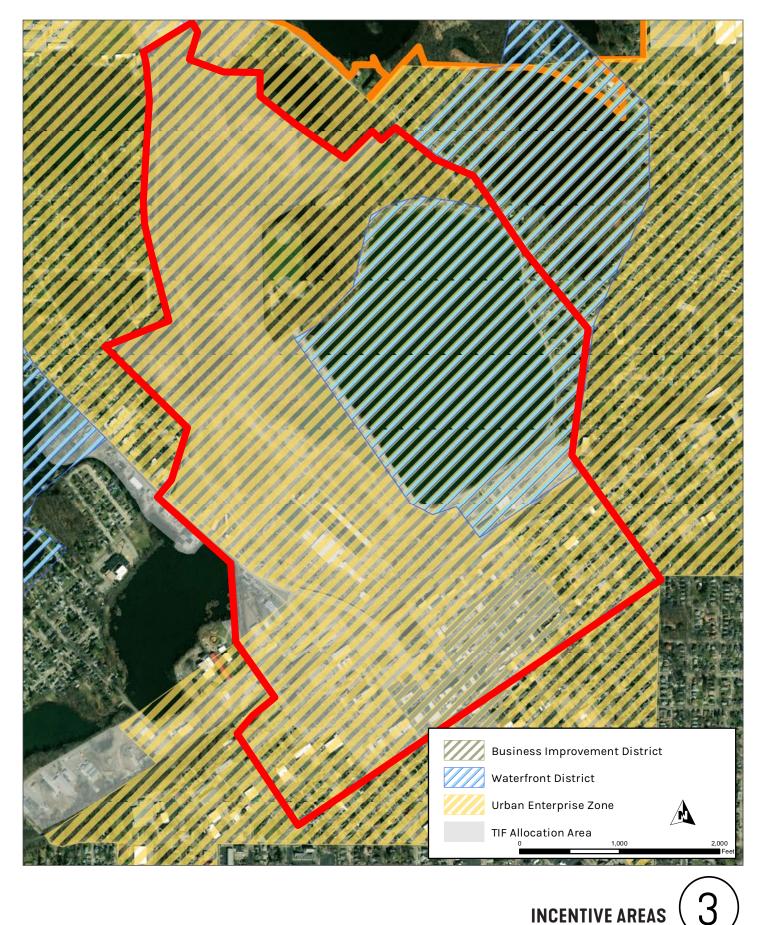
APPENDIX A – MAP COMPENDIUM

SITE-SCALE MAPS:	<u>CITY-SCALE MAPS:</u>
1 HYDROLOGY	2 HYDROLOGY
(3) INCENTIVE AREAS	4 INCENTIVE AREAS
5 PUBLICLY OWNED PROPERTY	6 PUBLICLY OWNED PROPERTY
7 RECREATION PROXIMITIES	8 RECREATIONAL OPPORTUNITIES
9 ROADWAY CLASSIFICATION	(10) ROADWAY CLASSIFICATION
(11) SANITARY SEWER	12 SANITARY SEWER
(13) STORM SEWER	14) STORM SEWER
(15) ZONING	(16) ZONING
17) TOPOGRAPHY	(18) CENSUS TRACT
(19) SOIL	
(20) RESIDENTIAL HOUSING	

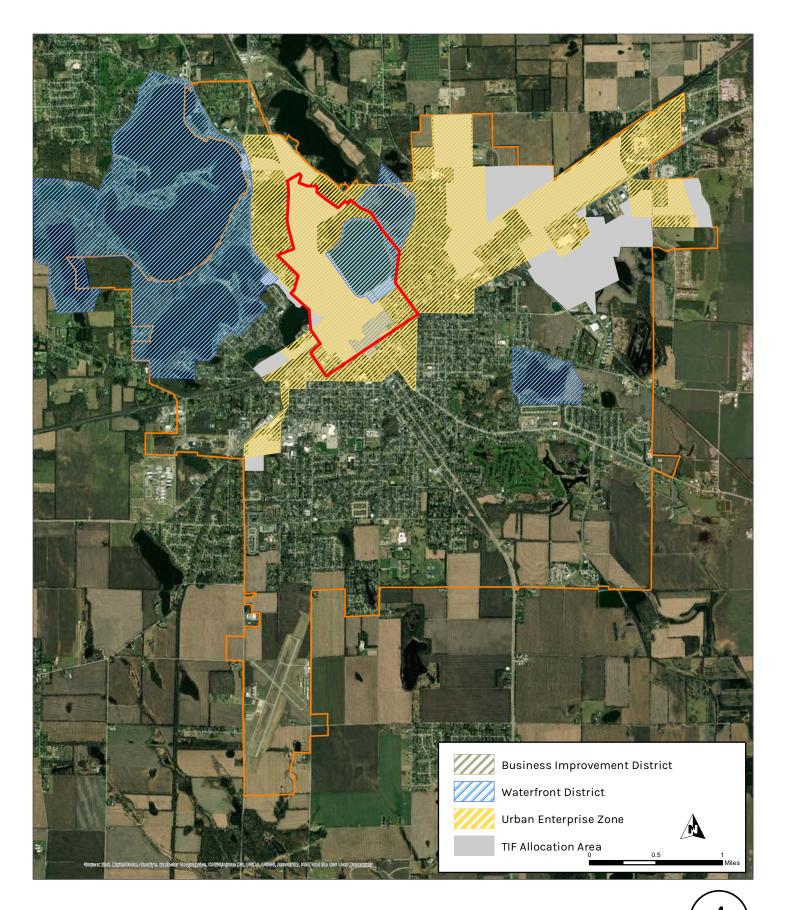


HYDROLOGY





INCENTIVE AREAS







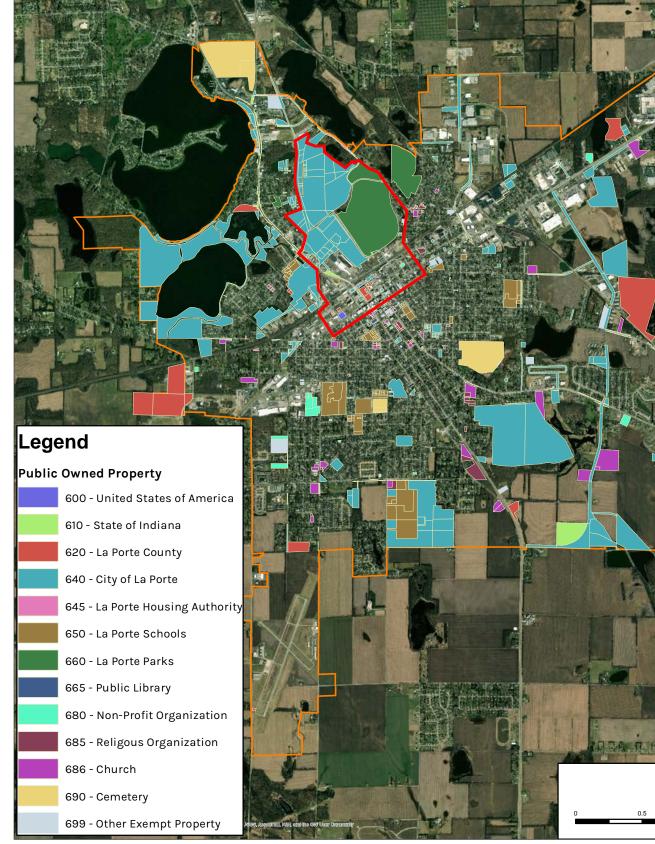


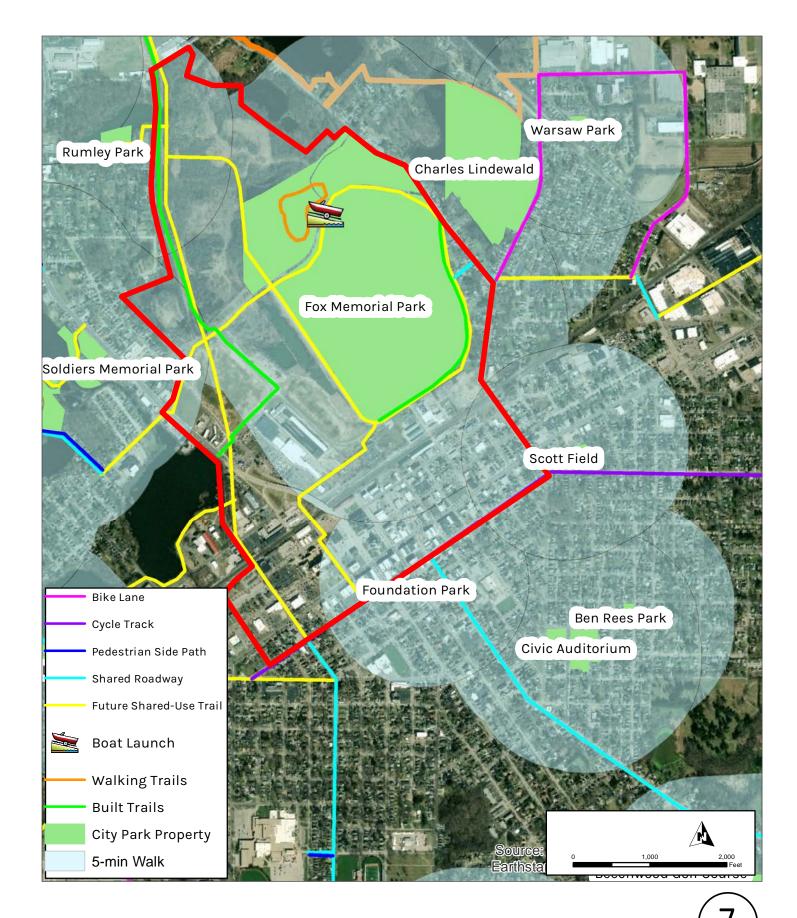


PUBLIC OWNED PROPERTY

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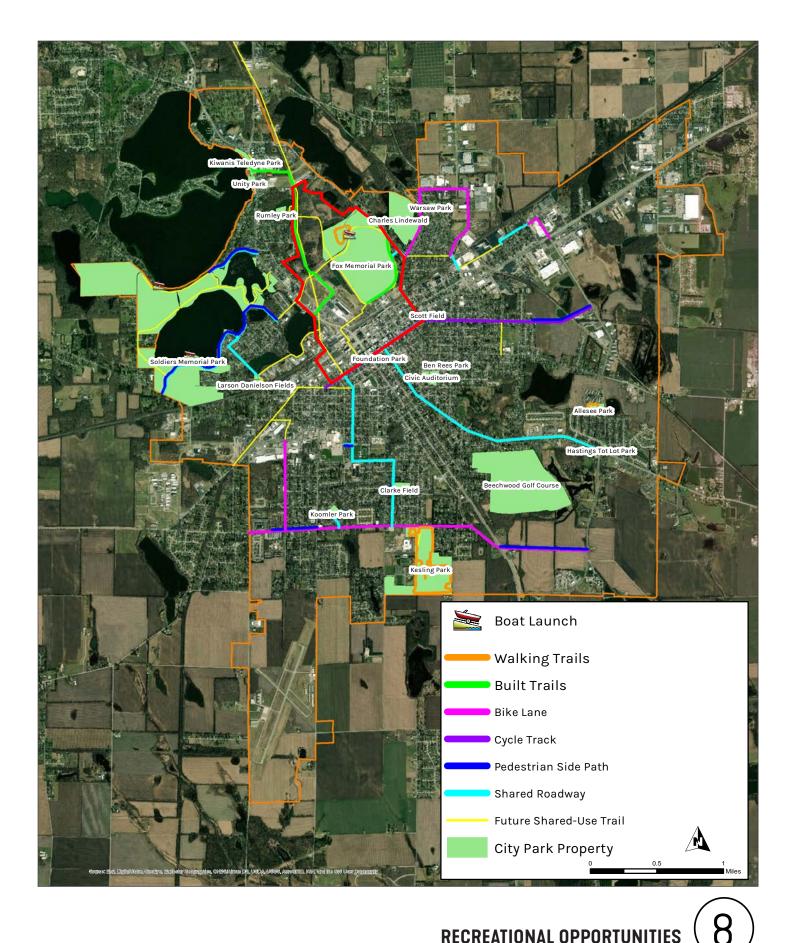
PUBLIC OWNED PROPERTY 6



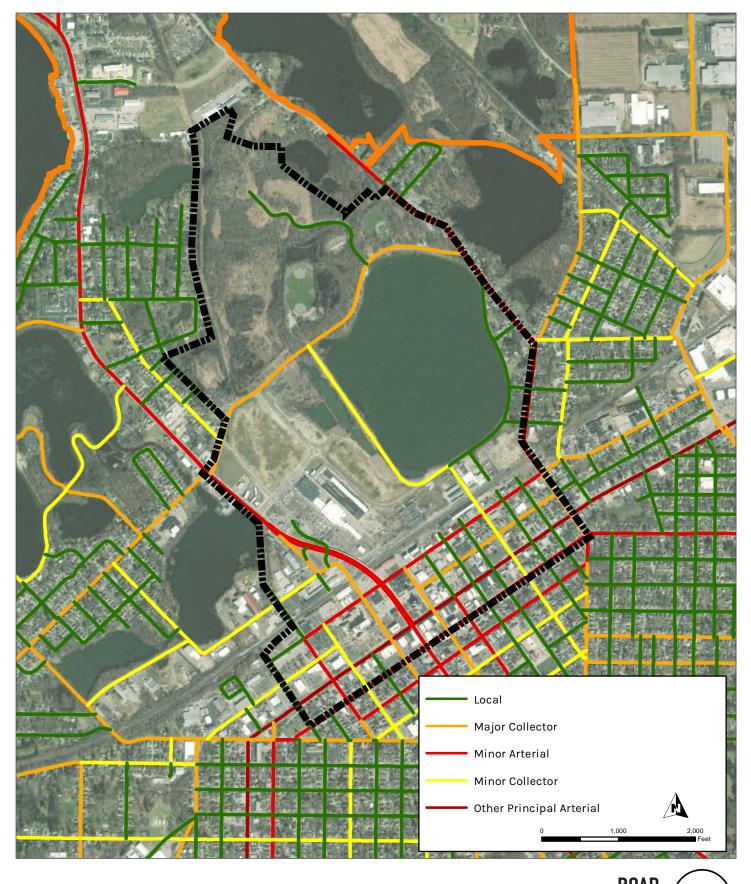


RECREATION PROXIMITIES



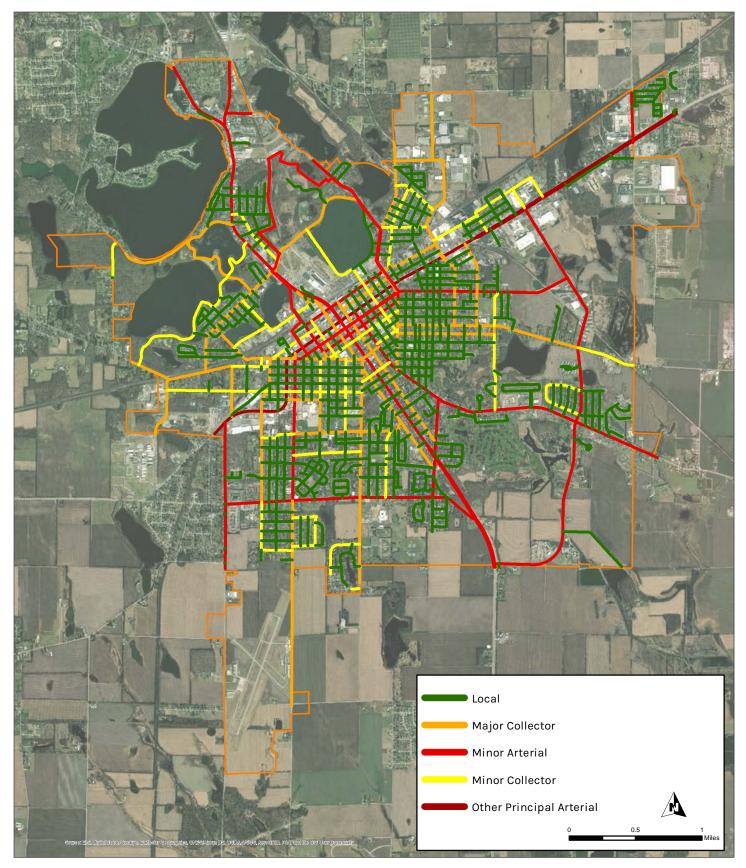


RECREATIONAL OPPORTUNITIES

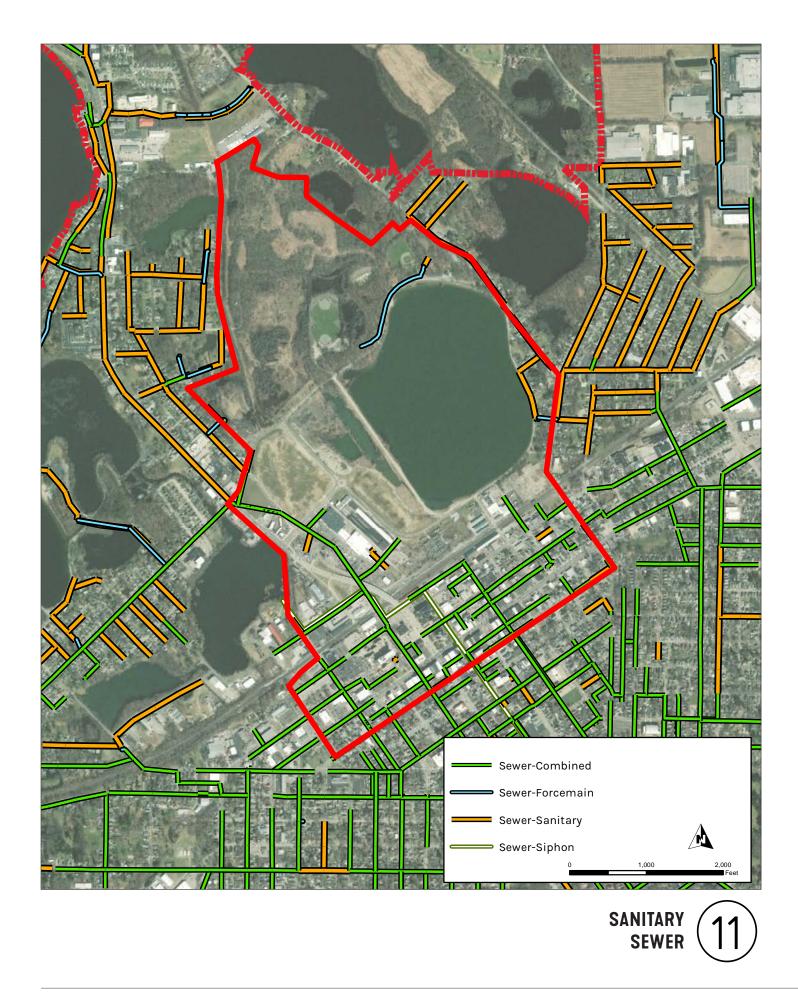


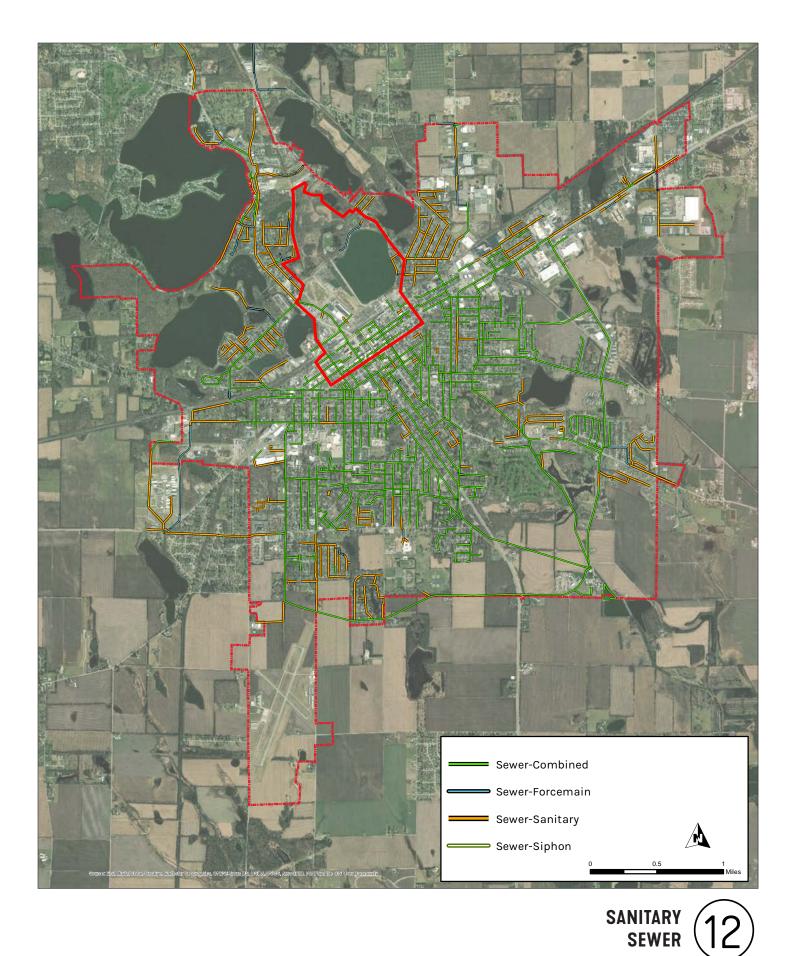
ROAD CLASSIFICATION

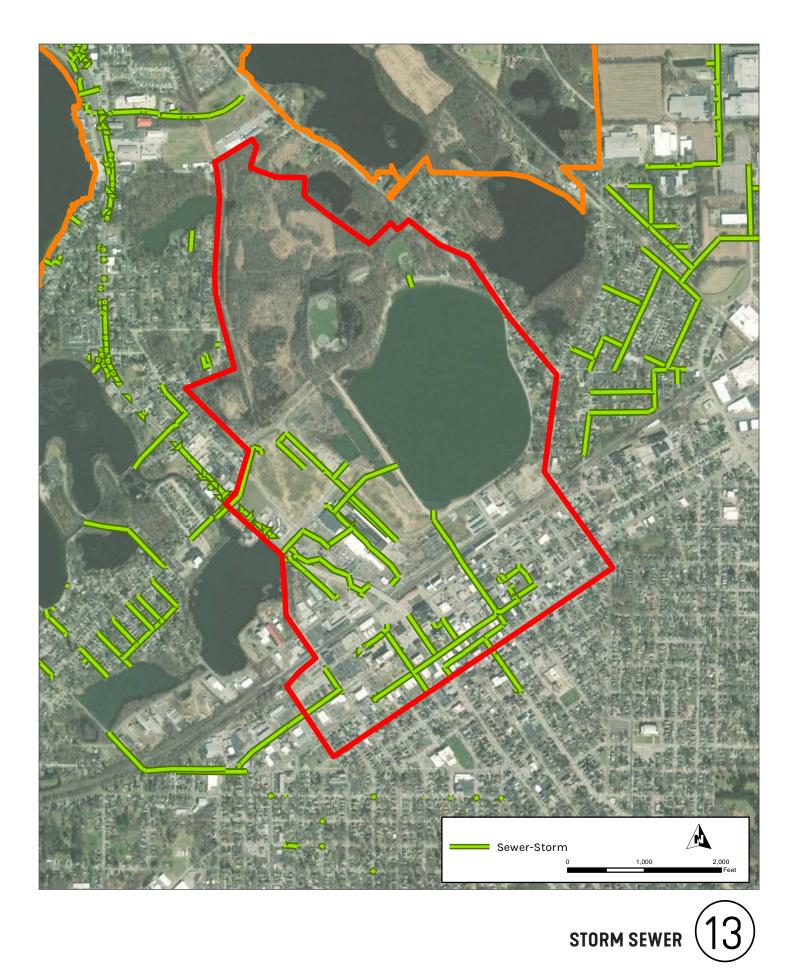
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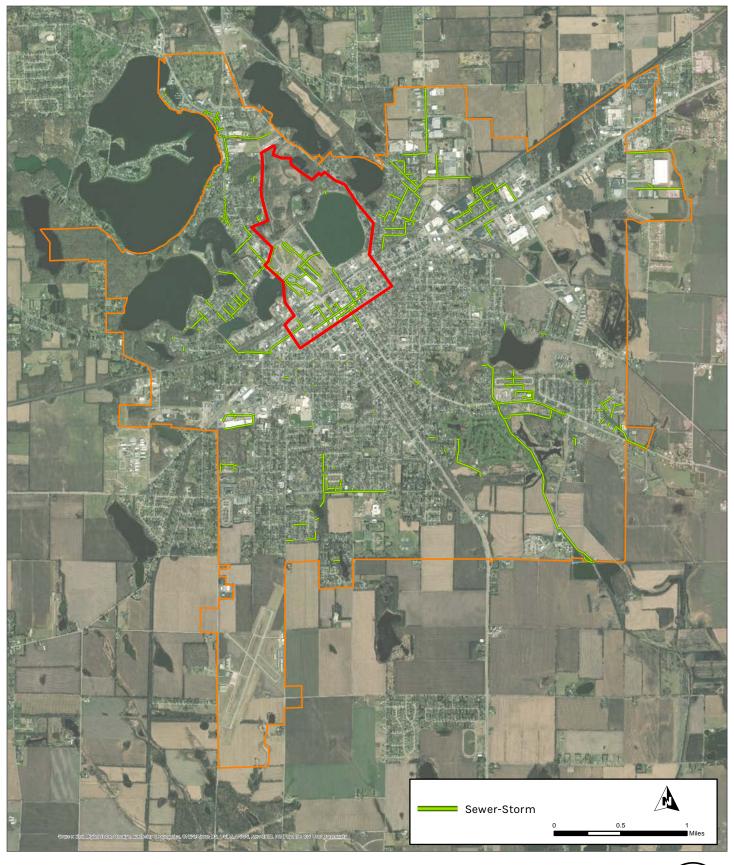


ROAD CLASSIFICATION (10)

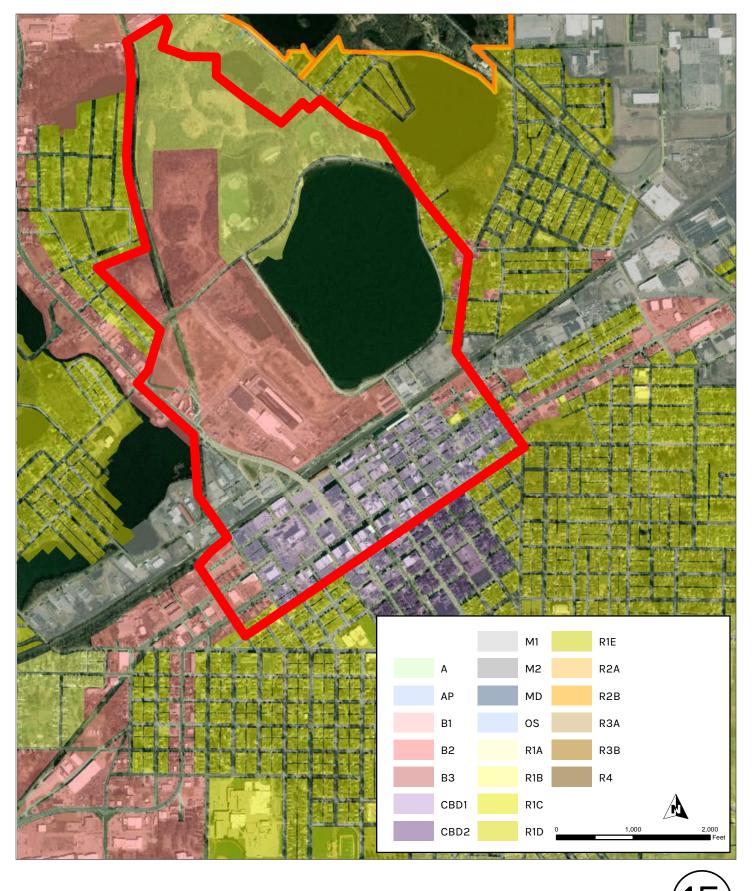






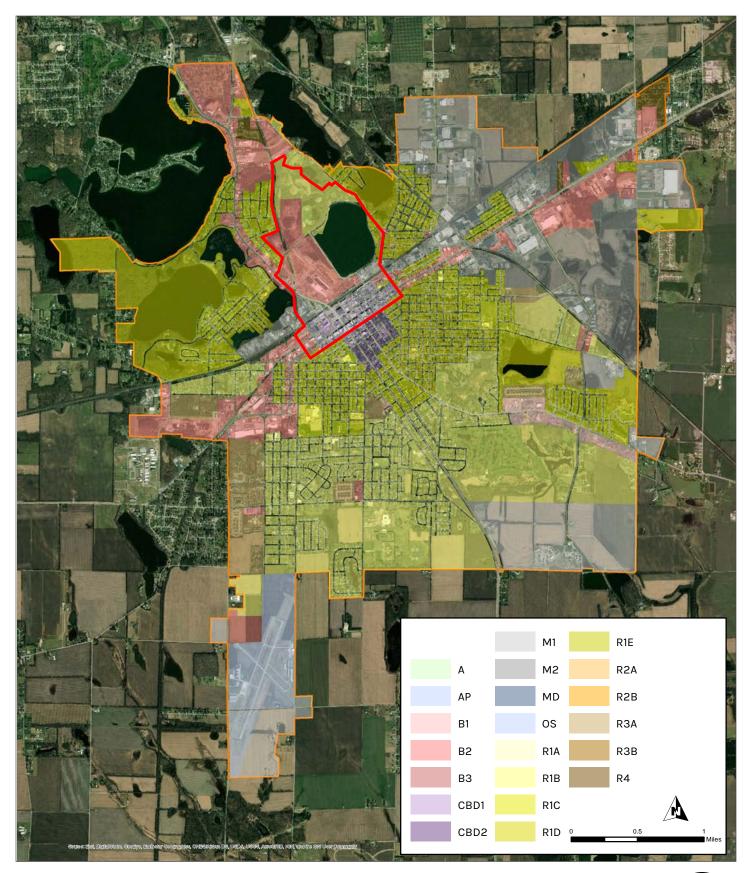




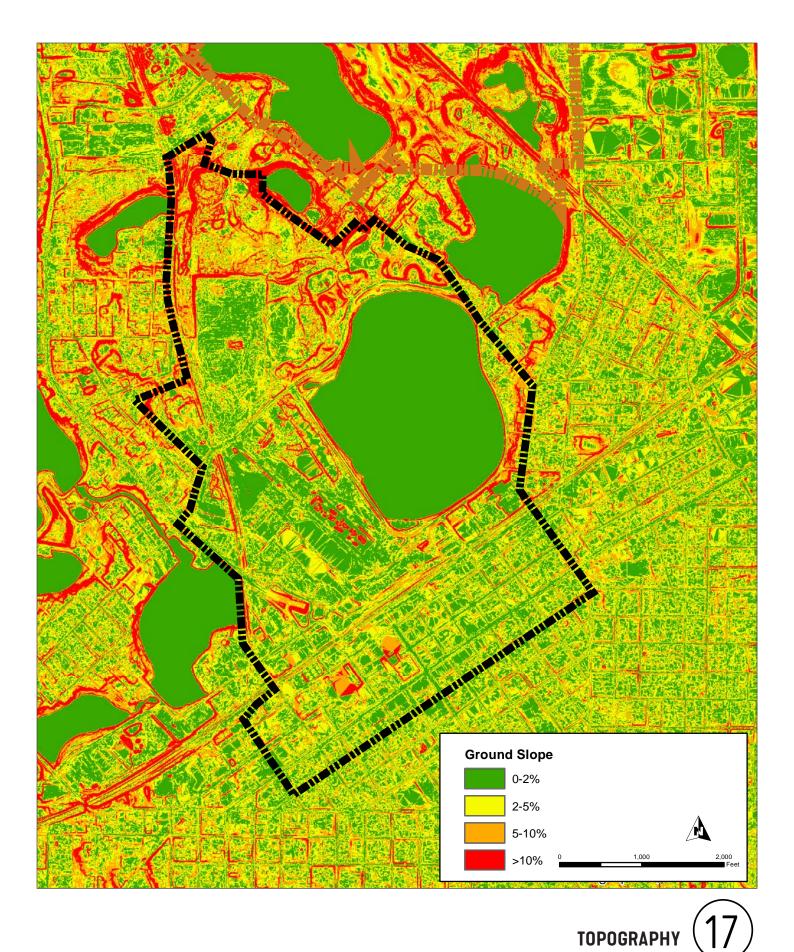


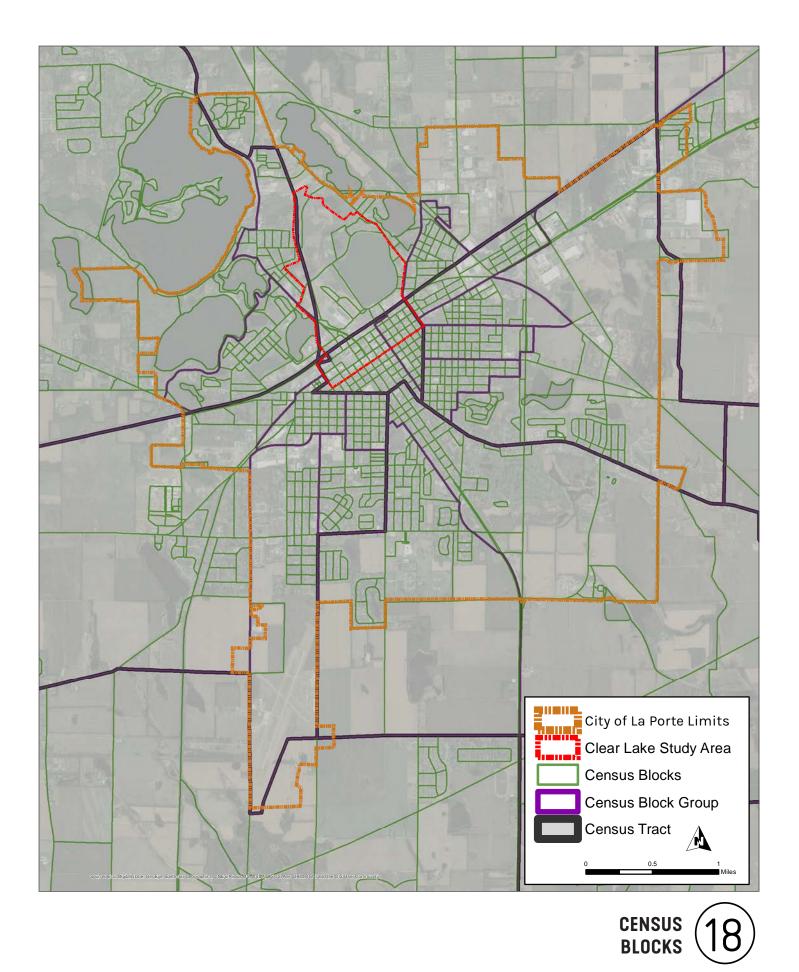
zoning (15)

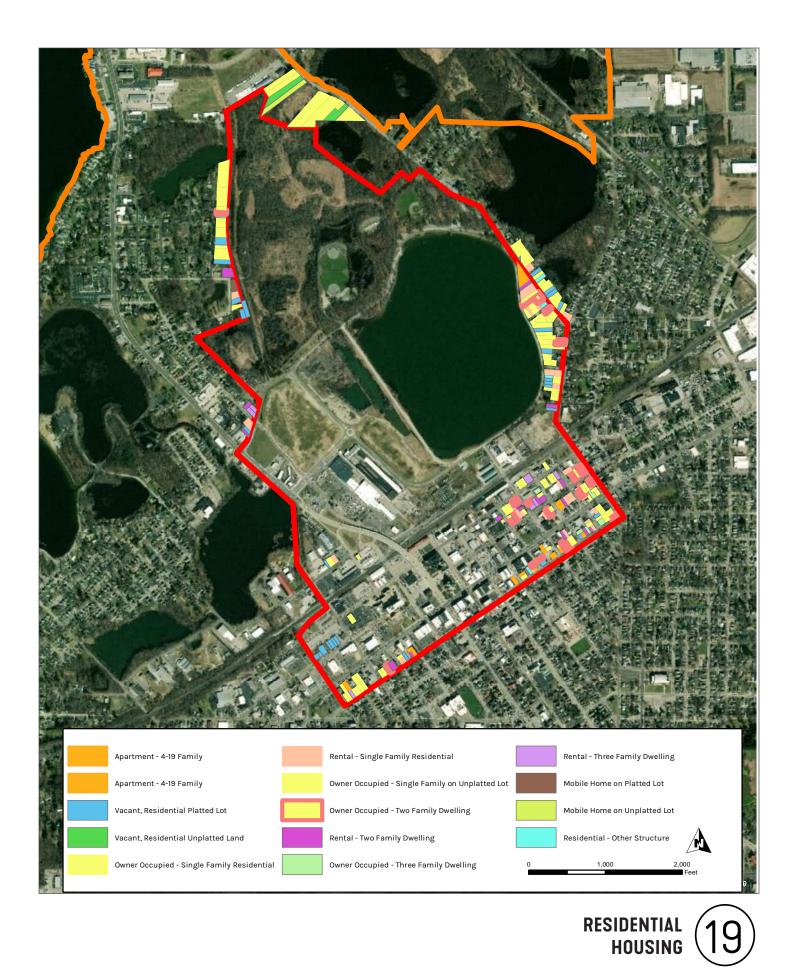


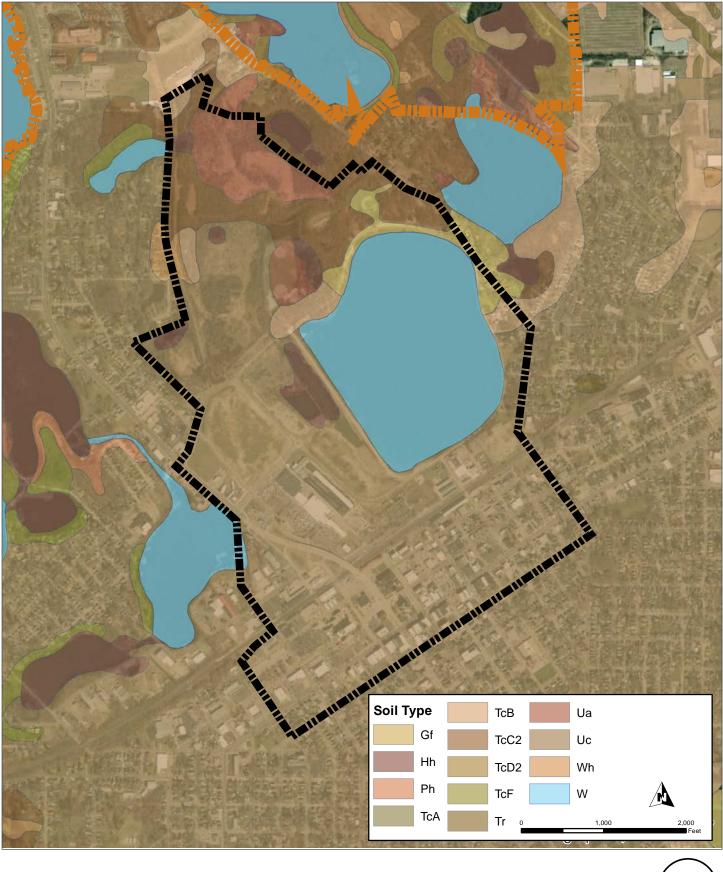












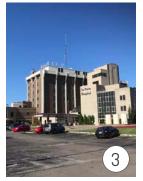


APPENDIX B - PHOTO MAP





































APPENDIX C - PUBLIC PARTICIPATION SIGN IN SHEETS

PUBLIC KICKOFF OCTOBER 8, 2019

CHARRETTE DAY 1 NOVEMBER 19, 2019

CHARRETTE DAY 2 NOVEMBER 20, 2019

CHARRETTE DAY 3 NOVEMBER 21, 2019



Heart of La Porte Project Kick-Off Meeting Tuesday, October 8, 2019, 6:00 PM

Name	Address	City. State	Phone No	Email Addrace	Г
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APPENDIX C. PUBLIC PARTICIPATION SIGN IN SHEETS 1 108



Heart of La Porte Project Kick-Off Meeting Tuesday, October 8, 2019, 6:00 PM

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Beth Shrader	801 Michigan Ave	La Porte, IN 46350	219.362.8260	bshrader@cityoflaportein.gov
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Heart of La Porte Project Kick-Off Meeting Tuesday, October 8, 2019, 6:00 PM

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HEART VF LA PORTE	Name	1. Andrew Muller	2. MARY KABACINSK	3. Stan Maddus		5. Ton Machensian	Three	7. DAA KAMINSK.	B. PAUL NINCERT	S.	10. Juff //////////////////////////////////	11. / June	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.

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HEART VE LA PORTE		THURSDAY 11/21/19 Evening Meeting	WELCOME!
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2. BN NOLI	1362 S. Redbud Dr.		MDYC
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APPENDIX D – PUBLIC VOTING ON CHARRETTE ALTERNATIVES

THE STITCH

Three strategies were presented to the public for 'stitching' downtown to Clear Lake by traversing the active railroad. Connecting the two districts is crucial. Enhancing this connection by creating a series of destinations gives interest and motivation to make the journey. Three concepts were presented to the public for an at-grade crossing, an underpass at Detroit Street, and an overpass at Monroe Street.

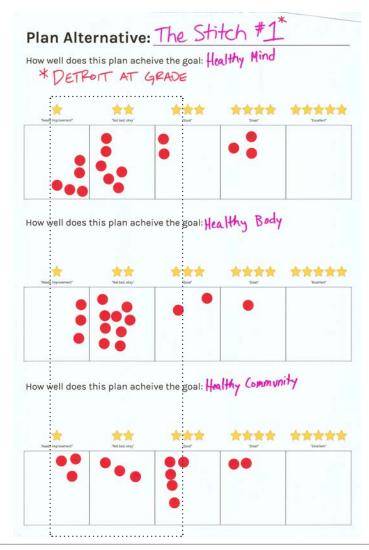
The vehicular crossing at Detroit Street will be closed with future INDOT plans to reconfigure the Tipton Street crossing. A pedestrian pass at this location is no longer preferable. The public shared this sentiment describing this option as undesirable.

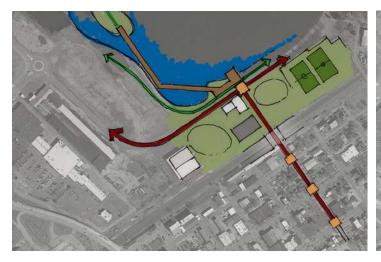
An underpass at Detroit Street works well with current grade. The intersection rises to meet the railroad at this location. From a logistics standpoint, the public preferred this concept. When considering the safety and visibility of pedestrians in an underpass, this option lost favor.

The connection itself might serve as an anchor for activity as presented in Option 3. The crossing at Monroe Street will be an elevated train watching platform, and will also serve as a gathering space for the community at an important nexus located between the urban Downtown where the shops and restaurants are located and one of La Porte's greatest natural amenities in Clear Lake. This was the preferred option by the public.



DETROIT AT-GRADE







DETROIT UNDER

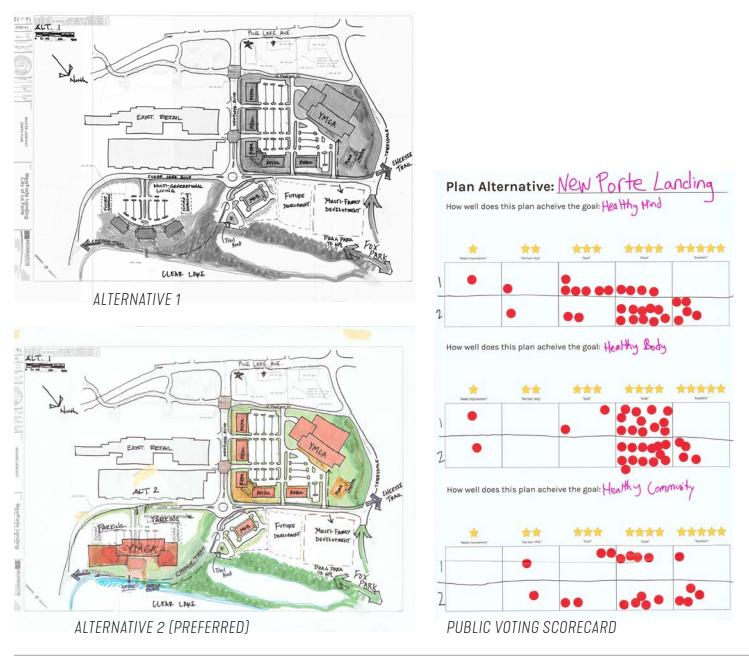
CROSSING AT MONROE



APPENDIX D – PUBLIC VOTING ON CHARRETTE ALTERNATIVES

NEWPORTE LANDING

The public preferred a vision of NewPorte Landing as complementing the historic Downtown and leveraging the proximity to Clear Lake through recreational, residential, and retail opportunities anchored by a community center oriented toward the lake. A driving metric for these alternatives was to develop aspects of a healthy community by creating a place for people to engage each other; this is a place to go to see familiar faces and be presented with opportunities to engage new acquaintances.



DOWNTOWN STREETS

ALTERNATIVE 1 - PARALLEL PARKING ONE SIDE

- 5 Lanes, including one side parallel parking with expanded sidewalks for outdoor dining.
- Alternating section for the parking lane (one block North side, one block South side).
- Public liked the option of the expanded sidewalks or greenspace in front of Lincolnway businesses to buffer traffic.
- Public dislikes losing parking on both sides of the street.

ALTERNATIVE 2 – PARALLEL PARKING BOTH SIDES, NO CENTER TURN LANE, EXPANDED SIDEWALKS

- Liked the fact that there was a reduced crossing width.
- Liked the option of the expanded sidewalks or greenspace in front of Lincolnway businesses to buffer traffic.
- Did not like losing the dedicated turn lane.

ALTERNATIVE 3 – 5 LANES, ANGLED PARKING ONE SIDE

- Alternating section for the parking lane (one block North side, one block South side).
- Liked the change to angled parking because they felt safer getting in and out of the car, but there was concerns over backing into traffic.
- Back-in angle parking was discussed, but not necessarily well received due to lack of previous experience and consistency amongst other areas of City.

ALTERNATIVE 4 - 4 LANES, 20' WALK WITH NO ON-STREET PARKING

- Liked the no parking. It was discussed that most people who frequent Downtown try to park on side streets, rather than Lincolnway with the amount of current traffic.
- The extra sidewalk and planting area provides a good buffer from the traffic and provides flexibility for the businesses on Linconlway.
- Changes suggested were to not eliminate the turn lane and not widen sidewalks as much.









APPENDIX D – PUBLIC VOTING ON CHARRETTE ALTERNATIVES

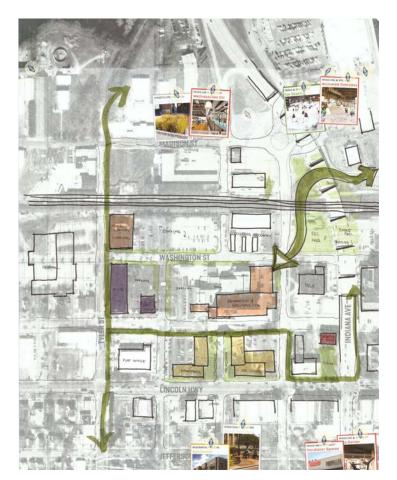
HOSPITAL CAMPUS

A new La Porte Hospital is under construction on the west side of Tyler Street. As the new hospital opens and all operations move into the new facility, the obsolete hospital should be removed to provide a developable area of land. The existing hospital occupies four full city blocks, bounded by Washington Street to the north, Madison Street to the east, a partial Chicago Street to the west, and Lincolnway to the south. With the relocation of the hospital facility and services, these four city blocks can be redefined and open to new development.

The redevelopment of the Hospital Campus opens up the opportunity for new scales and types of development. A market study shows that the City of La Porte has abundant cheap housing but lacks market-rate housing in a diversity of ownership structure and physical forms. Housing options were presented to the public in various forms with preference leaning toward a clustered townhouse arrangement.

PUBLIC PREFERENCES

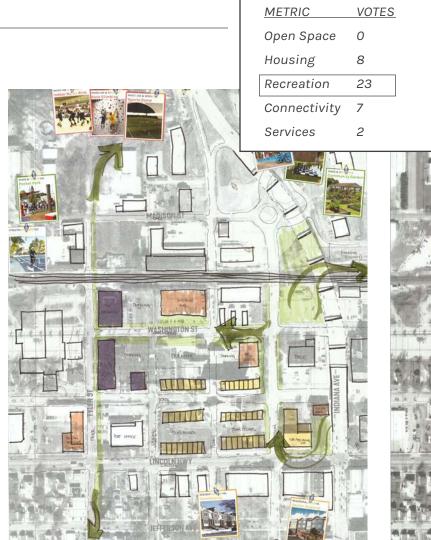
- One leg of the planned extension of the Chessie Trail will follow Tyler Street from Lily Lake and NewPorte Landing to First Avenue.
- Retain The Crossing of La Porte Hospital in its current capacity and location. Encourage strategic partnerships between complementary organizations, such as The Crossing of La Porte Hospital and the Swanson senior center.
- Where it fronts Lincolnway, new development of the Hospital Campus should reinforce a strong street edge.
- Work with the Downtown BID to extend the western boundary to Tyler Street.
- Retain light industrial uses and parking lots in the



ALTERNATIVE A

block south of the railroad tracks as a buffer from the tracks to new development.

- Support the use of shared parking lots through enhanced streetscaping along Washington Street to create a safe and pleasant environment for pedestrians. Transform sidewalks into pedestrian greenways. Streetscaping should be combined with green infrastructure to support a healthy environment.
- Remove the Heart and Vascular Center building from the site to create a new developable parcel.
- Create a formal gateway at Indiana Avenue and



ALTERNATIVE B

ALTERNATIVE A

Lincoln Highway. Create a new pocket park at this intersection in response to the presence of the County Court building and an extension of the activities hosted on its lawn.

- Consider a new adaptive reuse for the historic firehouse. Look for a building use that could complement the adjacent gateway pocket park. Find a new home for the senior center within the redeveloped Hospital Campus.
- Activate the open space beneath the Indiana Avenue flyover to connect the Hospital Campus to Clear Lake.
- Lincoln Highway and Washington Street are the

two main connections from the Hospital Campus to downtown. Lincolnway and Indiana Avenue intersect at an on-grade intersection that forms a gateway into Historic Downtown to the east and the Hospital Campus to the west. In contrast, Washington Street passes beneath the Indiana Avenue flyover. Just east of the flyover sits the La Porte County Jail.

• The county is in need of parking for the employees working at the Circuit Court and the County Jail. Some of the land area beneath the flyover or adjacent to the railroad tracks can be used to park county employees.

ALTERNATIVE C

ALTERNATIVE B

METRIC

Housing

Services

Open Space

Recreation

Connectivity

VOTES

3

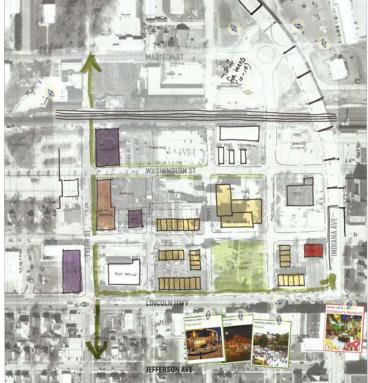
23

5

2

3

METRIC	VOTES
Open Space	21
Housing	10
Recreation	4
Connectivity	2
Services	5



ALTERNATIVE C

