

NOTICE OF PUBLIC HEARING OF THE ADAMS COUNTY COUNCIL ON A COUNTY ANNUAL LICENSE SURTAX AND ANNUAL WHEEL TAX

Notice is hereby given by the Adams County Council that they will hold a public hearing at 10:00 a.m. on December 13th, 2016 in the Council Chambers of the Adams County Service Complex located at 313 West Jefferson Street, in Decatur, Indiana concerning a resolution of the County Council, as member of the Adams County Income Tax Council, proposing the adoption of an ordinance to impose an annual License Surtax and annual Wheel Tax in Adams County, Indiana. The resolution will be substantially in the following form:

RESOLUTION NO.: _____ - 2016

COUNTY COUNCIL, COUNTY OF ADAMS, STATE OF INDIANA

WHEREAS, the County Council, County of Adams, State of Indiana, and its members are voting members of the Adams County Income Tax Council (hereinafter referred to as the "CITC");

WHEREAS, the Adams County Council, as a member of the CITC, desires to present an ordinance for passage by the CITC pursuant to Indiana Code § 6-3.5-6-5 in order to establish an annual license surtax and an annual wheel tax in Adams County, Indiana; and

WHEREAS, pursuant to Indiana Code § 6-3.5-6-5, the County Council presents a proposed ordinance that is titled, An Ordinance of the Adams County Income Tax Council, State of Indiana, Imposing an Annual Excise Surtax and Wheel Tax in Adams County (hereinafter referred to as the "Proposed Ordinance");

WHEREAS, the County Council, County of Adams, State of Indiana, comprises 55 of the 100 votes of the members of the Adams County Income Tax Council and, therefore a vote in favor of the Proposed Ordinance by the County Council as a member of the Adams County Income Tax Council constitutes a majority of all the members of the Adams County Income Tax Council;

WHEREAS, the County Council, County of Adams, State of Indiana, does hereby intend to vote and shall be considered to have cast all of its votes as members of the CITC ("for" or "against") the Proposed Ordinance;

WHEREAS, pursuant to Indiana Code § 6-3.5-5-6, the County Council hereby distributes this Resolution to the Auditor for the County of Adams, State of Indiana;

WHEREAS, the Auditor for the County of Adams, State of Indiana, shall deliver copies of the Proposed Ordinance to all members of the Adams County Income Tax Council;

WHEREAS, the Adams County Income Tax Council has not passed an ordinance pursuant to Indiana Code § 6-3.5-6-5 for over one (1) year; and,

NOW THEREFORE, BE IT RESOLVED that the County Council for the County of Adams, State of Indiana, hereby casts its votes as members of the Adams County Income Tax Council ("for" or "against") the Proposed Ordinance pursuant to Indiana Code §§6-3.5-6-5 and 6-3.5-6-6, which shall read substantially as follows:

ORDINANCE NO. - 2016 _____

AN ORDINANCE OF THE ADAMS COUNTY INCOME TAX COUNCIL, STATE OF INDIANA, IMPOSING AN ANNUAL EXCISE SURTAX AND WHEEL TAX IN ADAMS COUNTY

WHEREAS, Indiana Code §36-1-3, et seq. confers upon units of government within the State of Indiana such powers as necessary or desirable to conduct the affairs of local government;

WHEREAS, Indiana Code § 6-3.5-4 (hereinafter referred to as the "County Motor Vehicle Excise Surtax") authorizes the Adams County Council to impose by ordinance an annual license excise surtax on all passenger vehicles, motorcycles and trucks with a declared gross weight of 11,000 pounds or less, which are registered in Adams County and subject to the annual license excise tax imposed under Indiana Code § 6-6-5 in an amount of not less than \$7.50 and not more than \$25.00;

WHEREAS, Indiana Code § 6-3.5-5 (hereinafter referred to as the "County Wheel Tax") authorizes the Adams County Council to impose by ordinance an annual wheel tax at a rate of not less than \$5.00 and not more than \$40.00 on certain classes of vehicles that are registered in Adams County and that are not subject to the annual license surtax and not exempt from the annual wheel tax;

WHEREAS, the Adams County Council has adopted a transportation asset management plan that has been submitted and approved by the Indiana Department of Transportation, and, thereby, Indiana Code § 6-3.5-5-2 authorizes the imposition of an annual license sure tax of not more than \$50.00 and a wheel tax of not more than \$80.00;

WHEREAS, Indiana Code §§ 6-3.5-4 and 6.3.5-5 require the annual license surtax and annual wheel tax to be imposed concurrently;

WHEREAS, the County of Adams, State of Indiana, and incorporated municipalities therein have experienced a decline in revenue necessary to support the safe, all-weather operation of road and street systems in the County of Adams, State of Indiana;

WHEREAS, the County Council of the County of Adams, State of Indiana, deems it necessary to now impose the annual license surtax and annual wheel tax in Adams County;

NOW, THEREFORE, BE IT ORDAINED BY THE INCOME TAX COUNCIL OF ADAMS COUNTY, STATE OF INDIANA, THAT:

Section 1. Definitions. The terms and definitions referenced in this ordinance are specific to this ordinance. The terms and definitions shall not have universal meaning in any other ordinance unless specific reference has been made to this ordinance and the term to be incorporated into another ordinance.

A. "Annual license Tax" shall mean the annual tax administered and collected by the Indiana Bureau of Motor Vehicles for issuance of licenses to operate certain types of vehicles on the roadways of Indiana.

B. "Surtax Fund" shall mean the fund established for the deposit of annual license surtaxes collected by the Treasurer of Adams County.

C. "Wheel Tax Fund" shall mean the fund established for the deposit of wheel taxes collected by the Treasurer of Adams County.

D. "Vehicles Subject to Annual Wheel Tax" shall mean the following vehicles:

i. Buses;

ii. Recreation vehicles;

iii. Semi-Trailers;

- iv. Tractors;
- v. Trailers; and
- vi. Trucks.

E. "Vehicles Subject to Annual License Surtax" shall mean the following vehicles:

i. Passenger vehicles;

ii. Motorcycles; and

iii. Trucks with a declared gross weight of 11,000 pounds.

Section 2. Annual License Surtax. Effective January 1, 2018, the following classes of vehicles, registered in Adams County, and subject to the annual license tax shall be subject to the annual license surtax as set forth below, in accordance with the provisions of the Act. The annual license surtax shall be paid with the registration of each Vehicle Subject to Annual License Surtax and a fee of Twenty-Five and 00/100 Dollars (\$25.00) shall be assessed against each such Vehicle Subject to Annual License Surtax. The Adams County Treasurer shall deposit revenue received from the annual license surtax into a fund that shall be known as the Adams County Surtax Fund (hereinafter referred to as the "Surtax Fund") and shall distribute the moneys on deposit in the Fund in accordance with the Act. The following schedule of rates for the listed classes of vehicles shall be applicable:

Vehicle	Rate
Passenger Vehicles	\$25.00
Trucks < 11,000 lbs.	\$25.00
Motorcycles	\$25.00
Motor Driven Cycles	\$7.50

Section 3. Annual Wheel Tax. Effective January 1, 2018, the Vehicles Subject to the Annual Wheel Tax, registered in Adams County, shall be subject to the annual wheel tax with a tax of Fifty and 00/100 Dollars (\$40.00) assessed against each such Vehicle Subject to Annual Wheel Tax. The annual wheel tax shall be paid with the registrations of each such motor vehicle. The County Treasurer shall deposit revenue received from the annual wheel tax into a fund that shall be known as the Adams County Wheel Tax Fund (hereinafter referred to as the "Wheel Tax Fund") and shall distribute the Wheel Tax Fund in accordance with the County Wheel Tax Act. The following schedule of rates for the listed classes of vehicles shall be applicable:

Vehicle	Rate
Bus	\$40.00
Bus – Church	\$0.00
City Bus	\$0.00
Farm Semi Tractor	\$40.00
Farm Semi Trailer	\$40.00
Farm Trailer	\$40.00
Farm Truck	\$40.00
Recovery Vehicle	\$40.00
Recreational Vehicle	\$40.00
School Bus	\$0.00
Semi Tractor	\$40.00
Semi Trailer	\$40.00
Special Machine	\$40.00
Trailer < = 9,000 lbs.	\$20.00
Trailer > 9,000 lbs.	\$40.00
Truck > 11,000 lbs.	\$40.00
Truck Camper	\$40.00

Section 4. Exemptions. Pursuant to the County Wheel Tax Act, a vehicle is exempt from the Wheel Tax if it is:

- a. Owned by the State of Indiana or a State agency or a political subdivision thereof;
- b. Subject to the Surtax; or
- c. A bus owned and operated by a religious or nonprofit youth organization and used to haul persons to religious services for the benefit of its members.

Section 5. Rescission of Ordinance. This ordinance may be rescinded, subject to Indiana Code §§ 6-3.5-4-4 and Indiana Code 6-3.5-5-6, and the rates set forth herein may be decreased or increased only in accordance with the Act. Moreover, this ordinance shall terminate and be of no further force or effect after December 31, 2036. Furthermore, in the event that another source for road maintenance revenue equal to or greater than that provided under this ordinance is made available, then this ordinance may be rescinded pursuant to the Act.

Section 6. Effectiveness. This resolutions shall be effective upon passage.

Section 7. Distribution. This resolution and the proposed ordinance of the CITC contained herein shall be immediately distributed to the Adams County Auditor (the "Auditor"), and forwarded by the Auditor to all of the members of the CITC in accordance with Indiana Code § 6-3.5-6-5

The Adams County Auditor is hereby directed to send a copy of this Ordinance to the Commissioner of the Bureau of Motor Vehicles as required by the Act.

ADOTPED, by the County Council, County of Adams, State of Indiana, this ____ day of _____, 2016 AM, by a vote of ____ ayes and ____ nays.

COUNTY COUNCIL

COUNTY OF ADAMS

DULY PASSED, ADOPTED AND RESOLVED by the County Council for the County of Adams, State of Indiana on this ____ day of December, 2016.

ADAMS COUNTY COUNCIL

ATTESTED: Mary Beery, Auditor

Notice Continued

At the time and place fixed for the public hearing, all members of the public will be given an opportunity to be heard and to express their views on the resolution. After the public hearing and following consideration of public input received at such hearing, the Adams County Council will determine (i) whether to adopt the proposed resolution (all blanks to be completed prior to any such adoption of the resolution), and (ii) whether to use the additional tax revenue for any or all of the permitted purposes or any combination thereof as set forth in the proposed resolution.

November 29th, 2016.

ADAMS COUNTY COUNCIL

By: Mary Beery, Auditor