

**NOTICE TO TAXPAYERS  
HEARING ON PROPOSED LOCAL INCOME TAX  
ORDINANCE # 2023-1**

Notice is hereby given to the taxpayers of Adams County, Indiana, that the Adams County Tax Council will consider at Adams County Service Complex, 313 West Jefferson Street, Decatur, IN 46733, at 8:30 o'clock am on August 8, 2023, the following proposed ordinance regarding the local income tax imposed within Adams County.

**ORDINANCE #2023-1  
ORDINANCE MODIFYING LOCAL INCOME TAX RATES  
ADAMS COUNTY**

**BE IT ORDAINED** by the The Adams County Tax Council of Adams County that a need now exists to modify the local income tax rates imposed in the following way:

<b>Allocation Rate Category</b>	<b>Existing LIT Rate</b>	<b>Proposed LIT Rate</b>
Certified Shares (IC 6-3.6-6)	.6%	.6%
Public Safety (IC 6-3.6-6)	.25%	.31%
Economic Development (IC 6-3.6-6)	.4%	.4%
Property Tax Relief Rate' (IC 6-3.6-5)	.374%	.29%
Special Purpose Rate2 (IC 6-3.6-7- )	0%	0%
Correctional or Rehabilitation Facilities <sup>3</sup> (IC 6-3.6-6-2.7)	0%	0%
Emergency Medical Service <sup>4</sup> (IC 6-3.6-6-2.8)	0%	0%

Note 1: Units are encouraged to consider both the county property tax relief LIT rate and the application of property tax relief between the allocation categories.

Note 2: If a unit is adopting a Special Purpose Rate, the unit must provide the IC for the rate.

Note 3: This is new option for 2018 passed under HEA 1263. The tax rate must be in increments of one-hundredth of one percent (0.01%) and may not exceed two-tenths of one percent (0.2%). This tax rate may only be imposed by a county fiscal body.

Note 4: This is a new option for 2022 passed under HEA 1246. The tax rate must be in increments of one-hundredth of one percent (0.01%) and may not exceed two-tenths of one percent (0.2%). This tax rate may only be imposed by a county fiscal body. The option is only available to counties that (1) provide emergency medical services for all local units in the county; and (2) pay one hundred percent (100%) of the costs to provide those services.

<b>Property Tax Credit Allocation Categories (IC 6-3.6-5-6)</b>	<b>Existing Percent of Revenue</b>	<b>Proposed Percent of Revenue<sup>4</sup></b>
All Property Tax Allocation Categories	%	%
1% Allocation Type: <i>Homesteads eligible for a credit under IC 6-1.1-20.6-7.5.</i>	84%	55%
2% Allocation Type: <i>Residential property, agricultural land, long-term care property, and other tangible property eligible for a credit under IC 6-1.1-20.6-7.5.</i>	16%	10%
3% Allocation Type: <i>Nonresidential real property, personal property, and other tangible property eligible for a credit under IC 6-1.1-20.6-7.5.</i>	0%	0%
Residential property, as defined in IC 6-1.1-20.6-4.	0%	35%
Qualified Residential Property <i>Refers to any of the following, apartment complex, homestead, or residential rental property<sup>5</sup></i>	0%	

Note 4: As per IC 6-3.6-5-6(e), a county may allocate property tax relief to all or any number of categories, but the overall percentage in the Proposed Percent of Revenue column must sum to 100%.

Note 5: Qualified Residential Property is no longer an option for Property Tax Relief. The row is being added to the template to allow counties still using the designation to report their current configuration as they change to an active Property Tax Relief option available under IC 6-3.6.

**OPTIONAL: FOR COUNTIES DIRECTING A PORTION OF PUBLIC SAFETY REVENUE TO PSAP**

The public safety allocation identified above includes revenue associated with an expenditure rate that was previously authorized for the purposes of funding the county's public safety access point ("PSAP"). The revenue associated with this rate shall be directed to the PSAP prior to the distribution of the remainder of the public safety revenue.

<b>Allocation Rate Category</b>	<b>Existing LIT Rate</b>	<b>Proposed LIT Rate</b>
Public Safety (IC 6-3.6-6)	.25%	.31%
<b>Local Income Tax Type</b>	<b>Existing PSAP Rate</b>	<b>Proposed PSAP Rate</b>
Public Safety Access Point Rate	0%	.02%

**OPTIONAL: FOR LEVY FREEZE COUNTIES ONLY**

The expenditure rate includes a rate associated with a levy freeze rate previously imposed under the former local option income tax statutes.

<b>Allocation Rate Category</b>	<b>Existing LIT Rate</b>	<b>Proposed LIT Rate</b>
Certified Shares (IC 6-3.6-6)	%	%
The levy freeze rate after adoiton will be as follows:		
<b>Local Income Tax Type</b>	<b>Existing Rate</b>	<b>Proposed Rate</b>
Levy Freeze Rate	%	%

**BE IT FURTHER ORDAINED** that a public hearing was held on the proposed local income tax rate modifications on August 8, 2023. Proper notice of the public hearing was provided pursuant to IC 5-3-1.

Duly adopted by the following vote of the members of said The Adams County Tax Council this 8th day of August, 2023.

Attest: \_\_\_\_\_, Fiscal Officer

After the public hearing, the Adams County Tax Council may take action on the proposed ordinance. There is no remonstrance opportunity on any action taken on the proposed ordinance. The public hearing identified above is the taxpayer's opportunity to express concerns and ask questions on the proposed ordinance.

Dated this 12th day of July, 2023

The Adams County Tax Council