**NOTICE TO TAXPAYERS**

**HEARING ON PROPOSED LOCAL INCOME TAX**

**ORDINANCE # 2024-30**

Notice is hereby given to the taxpayers of Hendricks County, Indiana, that the Hendricks County Council will consider at the Hendricks County Commissioners’ Meeting Room located in the Hendricks County Government Center, 355 S. Washington St., Danville, Indiana, at 9:00 o’clock a.m. on Tuesday, September 17, 2024, the following proposed ordinance regarding the local income tax imposed within Hendricks County:

**ORDINANCE MODIFYING LOCAL INCOME TAX RATES**

**HENDRICKS COUNTY, INDIANA**

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

**SECTION 1: LOCAL INCOME TAX RATES**

|  |  |  |
| --- | --- | --- |
| **Allocation Rate Category** | **Existing LIT Rate** | **Proposed LIT Rate** |
| Certified Shares (Ind. Code § 6-3.6-6) | 1.0000% | 1.0000% |
| Public Safety (Ind. Code § 6-3.6-6) | 0.1000% | 0.1000% |
| Economic Development (Ind. Code § 6-3.6-6) | 0.2500% | 0.3000% |
| Property Tax Relief Rate (Ind. Code § 6-3.6-5) | 0.1500% | 0.1500% |
| Special Purpose Rate (Ind. Code § 6-3.6-7) | 0% | 0% |
| Correctional or  Rehabilitation Facilities (Ind. Code § 6-3.6-6-2.7) | 0.2000% | 0.1500% |

**SECTION 2: APPLICATION OF PROPERTY TAX RELIEF BETWEEN ALLOCATION**

**CATEGORIES**

|  |  |  |
| --- | --- | --- |
| **Property Tax Credit**  **Allocation Categories**  **(Ind. Code § 6-3.6-5-6)** | **Existing**  **Percent**  **of Revenue** | **Proposed**  **Percent**  **of Revenue** |
| All Property Tax Allocation Categories | 0% | 0% |
| 1% Allocation Type:  Homesteads eligible for a credit under Ind. Code § 6-1.1-20.6-7.5. | 100% | 100% |
| 2% Allocation Type  Residential property, agricultural land, long-term care property, and other tangible property eligible for a credit under Ind. Code § 6-1.1-20.6-7.5. | 0% | 0% |
| 3% Allocation Type  Nonresidential real property, personal property, and other tangible property eligible for a credit under Ind. Code § 6-1.1-20.6-7.5. | 0% | 0% |
| Residential property, as defined in Ind. Code § 6-1.1-20.6-4. | 0% | 0% |

**SECTION 3: ALLOCATION OF PUBLIC SAFETY REVENUE TO PUBLIC SAFETY ACCESS POINT (“PSAP”)**

|  |  |  |
| --- | --- | --- |
| **Allocation Rate Category** | **Existing LIT Rate** | **Proposed LIT Rate** |
| Public Safety (Ind. Code § 6-3.6-6) | 0.0500% | 0.0500% |

|  |  |  |
| --- | --- | --- |
| **Local Income Tax Type** | **Existing PSAP Rate** | **Proposed PSAP Rate** |
| Public Safety Access Point Rate | 0.0500% | 0.0500% |

**BE IT FURTHER ORDAINED** that a public hearing was held on the proposed local income tax rate modifications on September 17, 2024. Proper notice of the public hearing was provided pursuant to Ind. Code § 5-3-1.

Introduced and filed on this 20th day of August, 2024. Duly adopted by the following vote of the members of said Hendricks County Council this 17th day of September, 2024.

**HENDRICKS COUNTY COUNCIL**

Attest: Nancy L. Marsh, Auditor

After the public hearing, the Hendricks County 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 23rd day of August, 2024.

**HENDRICKS COUNTY COUNCIL**