

ORDINANCE 2022-42
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%	0.2500%
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%	0.2000%

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")

The public safety allocation identified above in Section I includes revenue associated with an expenditure rate that was previously authorized for the purposes of funding the county's 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.

Allocation Rate Category	Existing LIT Rate	Proposed LIT Rate
Public Safety (Ind. Code § 6-3.6-6)	0%	0.0500%

Local Income Tax Type	Existing PSAP Rate	Proposed PSAP Rate
Public Safety Access Point Rate	0.1000%	0.0500%

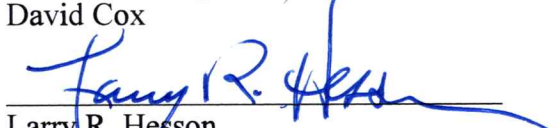
BE IT FURTHER ORDAINED that a public hearing was held on the proposed local income tax rate modifications on September 6, 2022. Proper notice of the public hearing was provided pursuant to Ind. Code § 5-3-1.

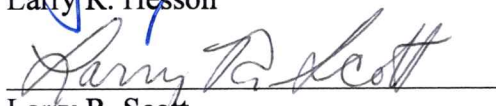
Introduced and filed on this 23rd day of August, 2022. Duly adopted by the following vote of the members of said Hendricks County Council this 6th day of September, 2022.

HENDRICKS COUNTY COUNCIL

Voting Affirmative:


David Cox

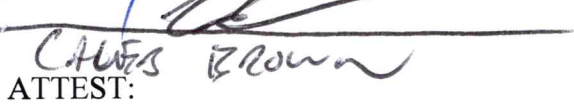

Larry R. Hesson


Larry R. Scott


Eric Wathen


Brad Whicker


David Wyeth


ATTEST:


Nancy L. Marsh, Auditor

Voting Opposed:

David Cox

Larry R. Hesson

Larry R. Scott

Eric Wathen

Brad Whicker

David Wyeth

This instrument was prepared by Rhonda Cook, Cook Government Advisors, LLC, New Palestine, Indiana, 46163. I affirm, under the penalties for perjury, that I have taken reasonable care to redact each Social Security number in this document, unless required by law. Rhonda Cook.