

NOTICE TO TAXPAYERS
HEARING ON PROPOSED LOCAL INCOME TAX
ORDINANCE #2023-~~6~~
ORDINANCE MODIFYING LOCAL INCOME TAX RATES

Notice is hereby given to the taxpayers of Ohio County, Indiana, that the Ohio County Council will consider at **FIRST FLOOR, OHIO COUNTY COURTHOUSE** at 6:00 pm on October ~~30~~^{30th} 2023, the following proposed ordinance regarding the local income tax imposed within Ohio County, Indiana.

WHEREAS, Indiana Code § 6-3.6-6-2 permits a County to impose a tax rate that does not exceed an expenditure rate of two and five-tenths percent (2.5%) on the adjusted gross income of taxpayers in the county served by the adopting body; and

WHEREAS, Currently, Ohio County has a total expenditure rate of 1.50%; and

WHEREAS, there is a need for additional revenues to provide for services for Ohio County residents; and

WHEREAS, Ohio County Council desires to modify the local income tax rates to generate revenue to provide for public safety;

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

Allocation Rate Category	Existing LIT Rate	Proposed LIT Rate
Certified Shares (IC 6-3.6-6)	1	1
Public Safety (IC 6-3.6-6)	.50	.80
Economic Development (IC 6-3.6-6)	0	0
Property Tax Relief Rate (IC 6-3.6-5)	0	0
Judicial Local Rate (IC 6-3.6-6-2.9)	0	0
Correctional Facility Rate (IC 6-3.6-6-2.7)	0	0
Emergency Medical Services Rate (IC 6-3.6-6-2.8)	0	.20
Special Purpose Rate (IC 6-3.6-7-___)	0	0

The local income tax rates proposed above will become effective on January 1, 2024.

Allocation Rate Category	Existing LIT Rate	Proposed LIT Rate
Public Safety (IC 6-3.6-6)	.50	.80
Emergency Medical Services (IC 6-3.6-6-2.8) Ohio County Rescue Service, Inc.	.0	.20

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.

Local Income Tax Type	Percentage of new Public Safety Rate
Ohio County Sheriff	68%
Public Safety Access Point	32%

Upon passage, the county auditor shall send a certified copy of this ordinance to the commissioner of the Indiana Department of Revenue, the director of the State budget agency, and the commissioner of the department of local government finance in an electronic format approved by the director of the budget agency within ten (10) days of passage.

After the public hearing, the Ohio 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 10th day of October, 2023.

Ohio County Council