

COUNTY COUNCIL OF WABASH COUNTY, INDIANA

GENERAL ORDINANCE NO. 14, 2014

AN ORDINANCE IMPOSING AN ADDITIONAL COUNTY ADJUSTED GROSS INCOME TAX RATE FOR PUBLIC SAFETY

WHEREAS, the Wabash County Council (the "Council") is authorized, under IC 6-3.5-1.1, *et seq.* (the "Act"), to establish and increase the county adjusted gross income tax ("CAGIT") on the county taxpayers of Wabash County, Indiana (the "County"); and

WHEREAS, the Council has previously imposed a CAGIT rate on the county taxpayers of the County; and

WHEREAS, the Council has previously imposed an additional CAGIT rate on the county taxpayers of the County pursuant to IC 6-3.5-1.1-24 to fund property tax replacement amounts at a rate of at least 0.25% and has previously imposed an additional CAGIT rate on the county taxpayers of the County pursuant to IC 6-3.5-1.1-26 to provide property tax relief at a rate of at least 0.25%; and

WHEREAS, pursuant to Section 25 of the Act, the Council may impose an additional CAGIT rate not to exceed 0.25% to provide funding for public safety (the "Rate for Public Safety"); and

WHEREAS, the Council now desires to impose an additional CAGIT rate on the county taxpayers of the County; and

WHEREAS, CAGIT revenue attributable to the Rate for Public Safety shall be in addition to any other CAGIT rates, and shall be used as provided herein and pursuant to the provisions of Section 25 of the Act.

NOW, THEREFORE, BE IT ORDAINED BY THE WABASH COUNTY COUNCIL, AS FOLLOWS:

1. Pursuant to the provisions of IC 6-3.5-1.1-25(b), the Council hereby imposes the public safety county adjusted gross income tax rate on the county taxpayers of Wabash County (the "Rate for Public Safety"). The Rate for Public Safety is imposed at a rate of twenty-five hundredths of one percent (0.25%).

2. The Rate for Public Safety shall take effect January 1, 2015.

3. The CAGIT revenue attributable to the Rate for Public Safety shall be in addition to any other CAGIT rates imposed on the taxpayers of the County and shall be used pursuant to the provisions of Section 25 of the Act and Indiana law.

4. The Auditor shall immediately transmit a certified copy of this Ordinance to the commissioner of the Department of Revenue, the director of the Budget Agency and the commissioner of the Department of Local Government Finance in electronic format, in accordance with Section 25(d) of the Act.


5. The Auditor and any officer of the Council are hereby authorized and directed to take any and all other actions on behalf of the County as may be necessary, appropriate or desirable to carry out the purposes of this Ordinance in accordance with the Act and this Ordinance.

Passed this 20 day of October, 2014.

WABASH COUNTY COUNCIL


James Kaltenmark, Chairman


Mike Ridenour, Vice Chairman


Randy Curless


Jeff Dawes


Claude Markstahler


Gary S. Nose


Bill Ruppel

ATTEST:


Linda Conrad, County Auditor