

**BEFORE THE WABASH COUNTY COUNCIL**

**ORDINANCE NO. 2017-85-07**

**AN ORDINANCE MODIFYING LOCAL INCOME TAX ALLOCATIONS**

On October 16, 2017, a public hearing was held to consider an ordinance (a) decreasing property tax relief rates from 1.00% to 0.50%, (b) allocating .41% to the Certified Shares, and (c) directing .09% of the expenditure rate to the Public Safety Access Point (PSAP). Proper notice of the public hearing was provided pursuant to IC 5-3-1.

**BE IT ORDAINED** that, effective January 1, 2018, the local income tax rate imposed within the County shall be modified as follows:

<b>Local Income Tax Type</b>	<b>Existing Rate</b>	<b>Proposed Rate</b>
Property Tax Relief Rate (IC 6-3.6-5)	1.00%	0.50%
Expenditure Rate (IC 6-3.6-6-10)	1.40%	1.90%

**BE IT FURTHER ORDAINED** that, as of January 1, 2018, the previously imposed expenditure rate under IC 6-3.6-6 shall be allocated as follows:

Revenue derived from the first 0.25% of the expenditure rate shall be used to provide for distributions to school corporations and other civil taxing units in accordance with IC 6-3.6-6-3. The remaining revenue shall be allocated as follows:

<b>Allocation Rate Category</b>	<b>Existing Allocation Percentage</b>	<b>Proposed Allocation Percentage</b>
Public Safety	.25%	.34%
Economic Development	.25%	.25%
Certified Shares	1.40%	1.81%

**BE IT FURTHER ORDAINED** that, as of January 1, 2018, the previously imposed expenditure rate under IC 6-3.6-6 shall be allocated as follows:

The expenditure rate identified above includes a rate associated with revenue to be directed to the County's public safety access point (PSAP). The expenditure rate being directed to the PSAP after adoption of this ordinance is as follows:

<b>Local Income Tax Type</b>	<b>Existing Rate</b>	<b>Proposed Rate</b>
Public Safety Access Point Rate	.0%	.09%

**BE IT FURTHER ORDAINED** that the rates and allocations described herein shall continue in effect until rescinded or modified.

APPROVED this 16<sup>th</sup> day of October, 2017. *(5-year 2-nay vote)*

**WABASH COUNTY COUNCIL**

*Andy Cole*  
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*Matthew M...*  
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*Jeff Dawes*  
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*Lorisa Sweet*  
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*[Signature]* - Nay vote  
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*Kyle B...* - Nay vote  
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*Phyllis d. Dale*  
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ATTEST: