

**ORDINANCE # 2025-101**  
**ORDINANCE MODIFYING LOCAL INCOME TAX RATES**  
**CARROLL COUNTY**

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

<b>Allocation Rate Category</b>	<b>Existing LIT Rate</b>	<b>Proposed LIT Rate</b>
Certified Shares (IC 6-3.6-6)	1.6333 %	1.6333 %
Public Safety (IC 6-3.6-6)	0.0900 %	0.0900 %
Economic Development (IC 6-3.6-6)	0.1500 %	0.1500 %
Property Tax Relief Rate (IC 6-3.6-5)	0.2000 %	0.2000 %
Special Purpose Rate (IC 6-3.6-7- )	%	%
Correctional or Rehabilitation Facilities (IC 6-3.6-6-2.7)	0.2000 %	0.2000 %
Emergency Medical Service (IC 6-3.6-6-2.8)	0.00 %	0.2000 %
Staff Expenses for State Judicial System (IC 6-3.6-6-2.9)	0.00 %	0.00 %
Acute Hospital Care (IC 6-3.6-6-2.9)	0.00 %	0.00 %
Homestead Property Tax Replacement Credits (IC 6-3.6-6-3.1)	0.00 %	0.00 %

<b>Property Tax Credit Allocation Categories (IC 6-3.6-5-6)</b>	<b>Existing Percent of Revenue</b>	<b>Proposed Percent of Revenue</b>
All Property Tax Allocation Categories	100 %	100 %
1% Allocation Type: Homesteads eligible for a credit under IC 6-1.1-20.6-7.5.	%	%
2% Allocation Type Residential property, agricultural land, long term care property, and other tangible property eligible for a credit under IC 6-1.1-20.6-7.5.	%	%
3% Allocation Type Nonresidential real property, personal property, and other tangible property eligible for a credit under IC 6-1.1-20.6-7.5.	%	%
Residential property, as defined in IC 6-1.1-20.6-4.	%	%
Qualified Residential Property Refers to any of the following, apartment complex, homestead, or residential rental property <sup>5</sup>	%	

The expenditure rate includes a rate associated with a levy freeze rate previously imposed under the former local option income tax statutes.


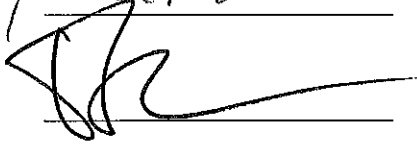
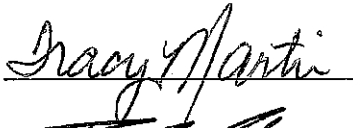

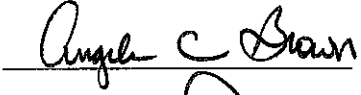

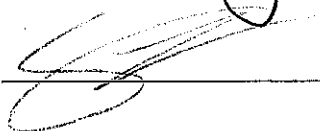
<b>Allocation Rate Category</b>	<b>Existing LIT Rate</b>	<b>Proposed LIT Rate</b>
Certified Shares (IC 6-3.6-6)	1.6333 %	1.6333 %

The levy freeze rate after adoption will be as follows:

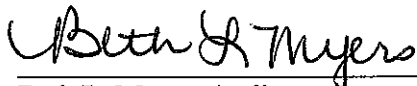
Local Income Tax Type	Existing Rate	Proposed Rate
Levy Freeze Rate	0.6333 %	0.6333 %

**BE IT FURTHER ORDAINED** that a public hearing was held on the proposed local income tax rate modifications on September 18, 2025. Proper notice of the public hearing was provided pursuant to IC 5-3-1.

Duly adopted by the following vote of the members of said Carroll County Council this 18<sup>th</sup> day of September, 2025.

	AYE	NAY
Paul Rider, President		_____
Taylor Fife, Vice-President		_____
Tracy Martin		_____
Brady Wiles		_____
Angela C. Brown		_____
Sheri Johnson		_____
Cody Martin		_____

Attest:

  
Beth L. Myers, Auditor