

**NOTICE OF ADOPTION  
ORDINANCE #2023-05  
ORDINANCE REPEALING AND REPLACING ORDINANCE #2023-01,  
AND MODIFYING LOCAL INCOME TAX RATES  
FLOYD COUNTY, IN**

**WHEREAS**, on or about July 26, 2023, the County Council of Floyd County, Indiana passed Ordinance #2023-01 modifying the local income tax rates for Floyd County, Indiana, establishing a local income tax for the Judicial System pursuant to Senate Enrolled Act 417; and

**WHEREAS**, on or about August 22, 2023, the Indiana Department of Local Government Finance approved and accepted Ordinance #2023-01 pursuant to Indiana Code § 6-3.6-3-2; and

**WHEREAS**, there have been questions raised by the public concerning the procedure utilized for the passage of Ordinance #2023-01 (*See* 22C01-2307-PL-001041); and

**WHEREAS**, the County Council of Floyd County, Indiana desires complete transparency in passing the Judicial System local income tax, is sharply focused on protecting the Floyd County budget and taxpayers from wasteful spending, and desires to protect the Floyd County courts from avoidable and unnecessary litigation; and

**WHEREAS**, notice was properly given to the public and all Floyd County taxing units at least ten (10) days prior to the public hearing being held; and

**NOW, THEREFORE, BE IT ORDAINED** by the County Council of Floyd County, Indiana, that:

1. Ordinance #2023-01 is hereby repealed; and
2. 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)	0.7500%	0.7500%
Public Safety (IC 6-3.6-6)	0.0000%	0.0000%
Economic Development (IC 6-3.6-6)	0.3000%	0.3000%
Property Tax Relief Rate <sup>1</sup> (IC 6-3.6-5)	0.1000%	0.1000%
Special Purpose Rate <sup>2</sup> (IC 6-3.6-7-__)	0.0000%	0.0000%
Correctional or Rehabilitation Facilities <sup>3</sup> (IC 6-3.6-6-2.7)	0.2000%	0.2000%
Emergency Medical Service (IC 6-3.6-6-2.8)	0.0000%	0.0000%
<b>Judicial System (SEA 417)</b>	<b>0.0000%</b>	<b>0.0400%</b>

The local income tax rates proposed above will become effective on the 1<sup>st</sup> day of January, 2024.

There is no remonstrance opportunity on any action taken on the proposed ordinance.

**BE IT FURTHER ORDAINED** that public hearings were held on the repeal and replacement of Ordinance #2023-01 and the proposed local income tax rate modifications on the 28<sup>th</sup> day of September, 2023 and on the 10<sup>th</sup> day of October, 2023. Notices of the public hearings were properly provided pursuant to Indiana Code § 5-3-1 and § 6-3.6-3-7.5.

Duly adopted by the following vote of the members of said Floyd County Indiana County Council this 16<sup>th</sup> day of October, 2023.

**AYE**

**NAY**

Auty B. Moran

[Signature]

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Jim Truelove

Denise Kenkel

Dave Short

Tom Rapp

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Attest: Diana M. Ippiz, Fiscal Officer