Re: Notice of Convening – Municipal Unit Strategic Taskforce (MUST)

Dear [Fiscal Officer]:

Pursuant to Indiana Code 6-3.6-3-13, the Wabash County Council hereby convenes the Municipal Unit Strategic Taskforce (MUST) to review and discuss the local income tax provisions established under Indiana law and to determine whether the members can reach a unanimous agreement regarding a local income tax distribution agreement as it pertains to the county's maximum local income tax rates under IC 6-3.6-6-2(b)(1) and IC 6-3.6-6-2(b)(4). While the statute authorizes the Taskforce to seek unanimous agreement, no agreement is required, and the purpose of the meeting is to provide an opportunity for collaborative discussion and consideration of the issues presented.

As provided by statute, the MUST consists of one representative from the county council and the fiscal officer of each city and town located within Wabash.

The initial meeting of the Municipal Unit Strategic Taskforce is scheduled as follows:

Date: August 27, 2026
Time: 9:00 am
Location: Wabash County Courthouse 2nd floor meeting room

Consistent with guidance issued by the Indiana Public Access Counselor, meetings of the Municipal Unit Strategic Taskforce will be conducted in accordance with Indiana's Open Door Law. Notice of the meeting will be provided as required by law, and all meetings of the Taskforce will be open to the public.

The Municipal Unit Strategic Taskforce provides an opportunity for the county council representative and the fiscal officers of each city and town to review relevant financial and operational information, discuss the potential impacts of local income tax rate allocations, and determine whether a unanimous agreement can be reached regarding a local income tax distribution agreement authorized under Indiana Code 6-3.6-3-13. If unanimous agreement is not reached, local income tax rates and distributions will continue to be governed by the applicable provisions of Indiana Code.

The purpose of this meeting is to review the statutory changes enacted by HEA 1210 (2026), discuss the financial and operational impacts on local units of government and taxpayers, review relevant financial and operational information, and determine whether the voting members of the Municipal Unit Strategic Taskforce can reach a unanimous agreement regarding a local income tax distribution agreement authorized under Indiana Code 6-3.6-3-13.

To facilitate an informed and productive discussion, enclosed is a checklist of key financial and operational information that counties and municipalities are encouraged to review and share with the Taskforce. To allow adequate time for review and preparation, participating units are strongly encouraged to provide this information to all members of the Taskforce at least five (5) business days before the scheduled MUST meeting.

The enclosed checklist is intended to promote a common understanding of each unit's primary goals and objectives, fiscal priorities, fiscal condition, revenue structure, service obligations, capital needs, and other factors that may affect the evaluation of local income tax rates and distributions.

Providing this information in advance will help ensure that discussions are based on a consistent understanding of the facts and fiscal considerations affecting each participating unit. In addition, because meetings of the Municipal Unit Strategic Taskforce are conducted in accordance with Indiana's Open Door Law, sharing this information promotes transparency and accountability by enabling taxpayers to better understand the financial and operational considerations underlying the discussions and any unanimous agreement that may be reached.

Your participation is important, as any agreement of the MUST requires the unanimous approval of its members. A vote by proxy is not permitted. If unanimous agreement is reached, the agreement will be submitted to the Indiana Department of Local Government Finance in accordance with Indiana Code 6-3.6-3-13.

Thank you for your participation and your commitment to working collaboratively to ensure the long-term financial stability and continued delivery of essential public services throughout Wabash. We look forward to a productive discussion.

Sincerely,

Shelly Baucco
County Auditor

Enclosure: Key Financial and Operational Information Checklist

Shelly Baucco
Wabash County Auditor

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