This document is a supplement to the 2018 Local Income Tax Memo. The Department recommends that any unit that is considering using the information below review the formal memo before beginning the update process.

This contains templates and additional information about the public notice requirement and ordinance requirements. The ordinance templates are created for many of the more common LIT configurations that a county may consider. As such, there may be sections on the template that are not applicable in certain instances. The adopting body should remove sections from the template if they are not applicable to their county.

**Notice of Public Hearing Notes and Template**

Prior to adopting an ordinance under Indiana Code (“IC”) 6-3.6, the adopting body must hold a public hearing on the proposed ordinance. Notice for the public hearing must be provided according to IC 5-3-1, which requires the notice to be published one time at least 10 days before the date of the public hearing.

The Notice to Taxpayers of Hearing on Proposed Local Income Tax Ordinance should be used when the county council is the adopting body for the entire county or when the public hearing is being held by a member of the local income tax council that is not the member that originally proposed the ordinance.

The first member of the local income tax council to propose an ordinance should use *The Notice to Taxpayers Hearing on Proposed Local Income Tax* **RESOLUTION**which includes the language of the proposed ordinance to be used by other members of the local income tax council. *The Notice to Taxpayers Hearing on Proposed Local Income Tax* **ORDINANCE** should be used when the county council is the adopting body for the entire county or when the public hearing is being held by a member of the local income tax council that is **NOT** the member that originally proposed the ordinance.

The taxing unit should include the proposed ordinance in the published notice.

**NOTICE TO TAXPAYERS**

 **HEARING ON PROPOSED LOCAL INCOME TAX**

**ORDINANCE #\_\_\_\_\_**

Notice is hereby given to the taxpayers of ,

 (Name of Unit)

 , County, Indiana, that the

 (County Name) (Name of Adopting Body)

will consider at

 (Location of Meeting)

at o’clock am/pm on , 201\_, the following

 (Time) (Month and Day)

proposed ordinance regarding the local income tax imposed within \_\_\_\_\_\_\_\_\_\_\_\_\_\_ County.

 (County Name)

**[INSERT PROPOSED ORDINANCE HERE]**

After the public hearing, the \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ may take action on the proposed

 (Adopting Body)

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

The public hearing identified above is the taxpayer’s opportunity to express concerns and ask

questions on the proposed ordinance.

Dated this \_\_\_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_\_\_\_, 201\_.

 (Adopting Body)

**Ordinance Modifying Local Income Tax Rates Notes and Template**

The Ordinance for Modifying Local Income Tax Rates Template should be used when the adopting body is adding, increasing, decreasing, or rescinding a local income tax rate.

The template is designed to cover the more common LIT changes statewide. A county using the template should remove the sections that are not applicable to the changes that they are considering.

1. To complete the template, the taxing unit should identify both the existing tax rates and the proposed tax rates. Tax rates should be expressed as percentages – ex. 0.25%, 1.00%, 2.50%.
2. Multiple tax rates can be modified on one ordinance.
3. The ordinance must note when the modified local income tax rates will become effective. Local income tax rate changes adopted from January 1 to August 31 become effective on October 1 of the same year. Local income tax rate changes adopted from September 1 to October 31 become effective on January 1 of the following year. Local income tax rate changes adopted from November 1 to December 31 become effective on October 1 of the following year.
4. As per IC 6-3.6-6-2, the expenditure rate is the sum of the CERTIFIED SHARES, PUBLIC SAFETY, ECONOMIC DEVELOPMENT, and CORRECTIONAL and REHABILITIATION FACILITY rates. The maximum expenditure rate that a county may adopt is 2.5% in all counties except for Marion, which is a capped at 2.75%. As per IC 6-3.6-5-6, the maximum PROPERTY TAX RELIEF rate that a county may adopt is 1.25%
5. **The CORRECTIONAL and REHABILITIATION FACILITY rate was added by 2018’s HEA 1263. The tax rate must be in increments of one-hundredth of one percent (0.01%) and may not exceed two-tenths of one percent (0.2%). The tax rate may not be in effect for more than twenty (20) years. A tax rate may for a correctional and rehabilitation facility may only be adopted by the county fiscal body.**
6. Any update to the special purpose rate should include reference to the specific statute under which the special purpose rate is authorized. These statutes can be found in IC 6-3.6-7.
7. Counties with a levy freeze rate should also include the additional section which identifies how much of the county’s expenditure rate is associated with levy freeze.

All other counties can remove this section from the template.

1. Counties that direct a portion of their expenditure rate to the funding of their public safety access point (“PSAP”) should also include the additional section which identified how much of the county’s expenditure rate is associated with the PSAP.

All other counties can remove this section from the template.

**ORDINANCE #\_\_\_\_\_\_\_**

**ORDINANCE MODIFYING LOCAL INCOME TAX RATES**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ COUNTY**

**BE IT ORDAINED** by the \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 (Adopting Body) (County Name)

County, Indiana that a need now exists to modify the local income tax rates imposed in the

following way:

|  |  |  |
| --- | --- | --- |
| **Allocation Rate Category** | **Existing LIT Rate** | **Proposed LIT Rate** |
| Certified Shares (IC 6-3.6-6) |  |  |
| Public Safety (IC 6-3.6-6) |  |  |
| Economic Development (IC 6-3.6-6) |  |  |
| Property Tax Relief Rate1 (IC 6-3.6-5) |  |  |
| Special Purpose Rate2 (IC 6-3.6-7-\_\_) |  |  |
| Correctional or Rehabilitation Facilities3 (IC 6-3.6-6-2.7) |  |  |

The local income tax rates proposed above will become effective on \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 201\_.

Note 1: Units are encouraged to consider both the county property tax relief LIT rate and the application of property tax relief between the allocation categories.

Note 2: If a unit is adopting a Special Purpose Rate, the unit must provide the IC Code for the rate.

Note 3: This is new option for 2018 passed under HEA 1263. The tax rate must be in increments of one-hundredth of one percent (0.01%) and may not exceed two-tenths of one percent (0.2%). This tax rate may only be imposed by a county fiscal body.

**RECOMMENDED: APPLICATION OF PROPERTY TAX RELIEF BETWEEN ALLOCATION CATEGORIES**

|  |  |  |
| --- | --- | --- |
| **Property Tax Credit Allocation Categories****(IC 6-3.6-5-6)** | **Existing Percent** **of Revenue** | **Proposed Percent** **of Revenue4** |
| All Property Tax Allocation Categories |  |  |
| 1% Allocation TypeHomesteads 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 6-1.1-20.6-4 |  |  |

Note 4: As per 6-3.6-5-6(e), a county may allocate property tax relief to all or any number of categories, but the overall percentage in the Proposed Percent of Revenue column must sum to 100%.

**OPTIONAL: FOR COUNTIES DIRECTING A PORTION OF PUBLIC SAFETY REVENUE TO PSAP**

The public safety allocation identified above includes revenue associated with an expenditure rate that was previously authorized for the purposes of funding the county’s public safety access point (“PSAP”). The revenue associated with this rate shall be directed to the PSAP prior to the distribution of the remainder of the public safety revenue.

|  |  |  |
| --- | --- | --- |
| **Allocation Rate Category** | **Existing LIT Rate** | **Proposed LIT Rate** |
| Public Safety (IC 6-3.6-6) |  |  |

|  |  |  |
| --- | --- | --- |
| **Local Income Tax Type** | **Existing PSAP Rate** | **Proposed PSAP Rate** |
| Public Safety Access Point Rate |  |  |

**OPTIONAL: FOR LEVY FREEZE COUNTIES ONLY**

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

|  |  |  |
| --- | --- | --- |
| **Allocation Rate Category** | **Existing LIT Rate** | **Proposed LIT Rate** |
| Certified Shares (IC 6-3.6-6) |  |  |

The levy freeze rate after adoption will be as follows:

|  |  |  |
| --- | --- | --- |
| **Local Income Tax Type** | **Existing Rate** | **Proposed Rate** |
| Levy Freeze Rate |  |  |

**BE IT FURTHER ORDAINED** that a public hearing was held on the proposed local income tax rate modifications on \_\_\_\_\_\_\_\_\_\_\_\_\_, 201\_. 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 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ this

(Adopting Body)

\_\_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_, 201\_.

**AYE NAY**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Attest: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, Fiscal Officer**

**LIT Resolutions Templates**

In addition to the ordinances described above, the LIT statutes reference four instances where action may be taken by the local income tax council or fiscal body via resolution. At the beginning of the section, you will find the excerpts from those code citations for those instances and at the end you will find templates that can be used for the resolutions for each code citation.

The resolution templates are created for many of the more common LIT configurations that an adopting body may consider. As such, there may be sections on the template that are not applicable in certain instances. The adopting body should remove sections from the template if they are not applicable to their resolution.

Example #1

**IC 6-3.6-3-8**

**Local income tax council; resolution to propose an ordinance; distribution of copy of ordinance; vote**

1. This section applies to a county in which the county adopting body is a local income tax council.
2. Any member of a local income tax council may present an ordinance for passage. To do so, the member must adopt a resolution to propose the ordinance to the local income tax council and distribute a copy of the proposed ordinance to the county auditor. The county auditor shall treat any proposed ordinance distributed to the auditor under this section as a casting of all that member's votes in favor of the proposed ordinance.

Example #2

**IC 6-3.6-3-9**

**Local income tax council; voting by resolution**

1. This section applies to a county in which the county adopting body is a local income tax council.
2. A member of the local income tax council may exercise its votes by passing a resolution and transmitting the resolution to the county auditor.

Example #3

**IC 6-3.6-6-8**

**Allocation of certified distribution; allocation of revenue for public safety; dedication for PSAP; application for distribution by a fire department or emergency medical services provider**

1. This section applies to the allocation of additional revenue from a tax under this chapter to public safety purposes. Funding dedicated for a PSAP under a former tax continues to apply under this chapter until it is rescinded or modified. If funding was not dedicated for a PSAP under a former tax, the adopting body may adopt a resolution providing that all or part of the additional revenue allocated to public safety is to be dedicated for a PSAP. The resolution first applies in the following year and then thereafter until it is rescinded or modified. Funding dedicated for a PSAP shall be allocated and distributed as provided in IC 6-3.6-11-4.
2. A fire department, volunteer fire department, or emergency medical services provider that:
3. Provides fire protection or emergency medical services within the county; and
4. Is operated by or serves a political subdivision that is not otherwise entitled to receive a distribution of tax revenue under this section; may, before July 1 of a year, apply to the adopting body for a distribution of tax revenue under this section during the following calendar year. The adopting body shall review an application submitted under this subsection and may, before September 1 of a year, adopt a resolution requiring that one (1) or more of the applicants shall receive a specified amount of the tax revenue to be distributed under this section during the following calendar year. The adopting body shall provide a copy of the resolution to the county auditor and the department of local government finance not more than fifteen (15) days after the resolution is adopted. A resolution adopted under this subsection and provided in a timely manner to the county auditor and the department applies only to distributions in the following calendar year. Any amount of tax revenue distributed under this subsection to a fire department, volunteer fire department, or emergency medical services provider shall be distributed before the remainder of the tax revenue is allocated under subsection (b).

Example #4

**IC 6-3.6-6-11**

**Eligibility for allocation of certified shares; civil taxing units; school corporations excluded**

1. A county solid waste management district (as defined in IC 13-11-2-47) or a joint solid waste management district (as defined in IC 13-11-2-113) is not a civil taxing unit for the purpose of receiving an allocation of certified shares under this chapter unless a majority of the members of each of the county fiscal bodies of the counties within the district passes a resolution approving the distribution.

**NOTICE TO TAXPAYERS**

 **HEARING ON PROPOSED LOCAL INCOME TAX**

**RESOLUTION #\_\_\_\_\_**

Notice is hereby given to the taxpayers of ,

 (Name of Unit)

 , County, Indiana, that the

 (County Name) (Name of Adopting Body)

will consider at

 (Location of Meeting)

at o’clock am/pm on , 201\_, the following

 (Time) (Month and Day)

proposed resolution regarding the local income tax imposed within \_\_\_\_\_\_\_\_\_\_\_\_\_\_ County.

 (County Name)

**[INSERT PROPOSED RESOLUTION HERE]**

After the public hearing, the \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ may take action on the proposed

 (Adopting Body)

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

The public hearing identified above is the taxpayer’s opportunity to express concerns and ask

questions on the proposed resolution.

Dated this \_\_\_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_\_\_\_, 201\_.

 (Adopting Body)

**RESOLUTION #\_\_\_\_\_\_\_**

**RESOLUTION MODIFYING LOCAL INCOME TAX RATES**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ COUNTY**

**BE IT RESOLVED** by the \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 (Adopting Body) (County Name)

County, Indiana that a need now exists to modify the local income tax rates imposed in the following way:

|  |  |  |
| --- | --- | --- |
| **Allocation Rate Category** | **Existing LIT Rate** | **Proposed LIT Rate** |
| Certified Shares (IC 6-3.6-6) |  |  |
| Public Safety (IC 6-3.6-6) |  |  |
| Economic Development (IC 6-3.6-6) |  |  |
| Property Tax Relief Rate1 (IC 6-3.6-5) |  |  |
| Special Purpose Rate2 (IC 6-3.6-7-\_\_) |  |  |
| Correctional or Rehabilitation Facilities3 (IC 6-3.6-6-2.7) |  |  |

The local income tax rates proposed above will become effective on \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 201\_.

Note 1: Units are encouraged to consider both the county property tax relief LIT rate and the application of property tax relief between the allocation categories.

Note 2: If a unit is adopting a Special Purpose Rate, the unit must provide the IC Code for the rate.

Note 3: This is new option for 2018 passed under HEA 1263. The tax rate must be in increments of one-hundredth of one percent (0.01%) and may not exceed two-tenths of one percent (0.2%).

**RECOMMENDED: APPLICATION OF PROPERTY TAX RELIEF BETWEEN ALLOCATION CATEGORIES**

|  |  |  |
| --- | --- | --- |
| **Property Tax Credit Allocation Categories****(IC 6-3.6-5-6)** | **Existing Percent** **of Revenue** | **Proposed Percent** **of Revenue4** |
| All Property Tax Allocation Categories |  |  |
| 1% Allocation TypeHomesteads 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 6-1.1-20.6-4 |  |  |

Note 4: As per 6-3.6-5-6(e), a county may allocate property tax relief to all or any number of categories, but the overall percentage in the Proposed Percent of Revenue column must sum to 100%.

**OPTIONAL: FOR COUNTIES DIRECTING A PORTION OF PUBLIC SAFETY REVENUE TO PSAP**

The public safety allocation identified above includes revenue associated with an expenditure rate that was previously authorized for the purposes of funding the county’s public safety access point (“PSAP”). The revenue associated with this rate shall be directed to the PSAP prior to the distribution of the remainder of the public safety revenue.

|  |  |  |
| --- | --- | --- |
| **Allocation Rate Category** | **Existing LIT Rate** | **Proposed LIT Rate** |
| Public Safety (IC 6-3.6-6) |  |  |

|  |  |  |
| --- | --- | --- |
| **Local Income Tax Type** | **Existing PSAP Rate** | **Proposed PSAP Rate** |
| Public Safety Access Point Rate |  |  |

**OPTIONAL: ALLOCATION OF PUBLIC SAFETY TO FIRE DEPARTMENT, VOLUNTEER FIRE DEPARTMENT, OR EMERGENCY MEDICAL SERVICES PROVIDERS UNDER IC 6-3.6-6-8(c)**

From the LIT amount generated by the Public Safety Rate (IC 6-3.6-6), the following qualifying service providers shall receive a specified amount of the tax revenue to be distributed under this section during the following calendar year.

**Service Provider Name Amount**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**OPTIONAL: FOR LEVY FREEZE COUNTIES ONLY**

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

|  |  |  |
| --- | --- | --- |
| **Allocation Rate Category** | **Existing LIT Rate** | **Proposed LIT Rate** |
| Certified Shares (IC 6-3.6-6) |  |  |

The levy freeze rate after adoption will be as follows:

|  |  |  |
| --- | --- | --- |
| **Local Income Tax Type** | **Existing Rate** | **Proposed Rate** |
| Levy Freeze Rate |  |  |

**OPTIONAL: ELIGIBILITY FOR ALLOCATION OF CERTIFIED SHARES FOR**

 **COUNTY SOLID WASTE MANAGEMENT DISTRICTS**

**BE IT RESOLVED** that pursuant to IC 6-3.6-6-11(d), the county solid waste management districts (as defined in IC 13-11-2-47) or a joint solid waste management districts (as defined in IC 13-11-2-113) listed below shall be considered civil taxing unit for the purpose of receiving an allocation of certified shares.

**Solid Waste Management District Name**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**BE IT FURTHER RESOLVED** that a public hearing was held on the proposed local income tax rate modifications on \_\_\_\_\_\_\_\_\_\_\_\_\_, 201\_. 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 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ this

(Adopting Body)

\_\_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_, 201\_.

**AYE NAY**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Attest: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, Fiscal Officer**