
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: County, City and Town Officials

FROM: Fred Van Dorp, Budget Director

SUBJECT: Local Income Tax (“LIT”) Templates

DATE: February 14, 2022

This document is a supplement to the 2022 Local Income Tax (“LIT”) Memo and contains the templates for LIT resolutions and ordinances as well as additional information about the public notice requirements. The Department of Local Government Finance (“Department”) recommends that any unit that is considering using the templates review the formal memo before beginning the process.

Please note that 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 review the entire template, then remove sections from the template that are not applicable to their county.

While all counties will go through a similar process for changing their LIT configuration, the specific ordinance or resolution that will be used is based on the counties original LOIT configuration:

In former CAGIT counties or in instances where the county council is the adopting body for the entire county, then the Notice to Taxpayers of Hearing on a proposed ordinance template may be used.

In former COIT counties and former CEDIT (only) counties, when the first member of the Local Income Tax Council proposes a LIT change, they will use the Notice to Taxpayers Hearing on Proposed Local Income Tax resolution template. This resolution must include the ordinance with their proposed changes. The other members of the Local Income Tax Council will use the Notice to Taxpayers Hearing on Proposed Local Income Tax ordinance template.

If you have questions on this document, please contact Fred Van Dorp at fvandorp@dlgf.in.gov.