

\*\*\*\*PLEASE NOTE\*\*\*\*

As required by IC 6-3.5-1.1-9 (b), IC 6-3.5-6-17(b), and IC 6-3.5-7-11(b), by October 1 the Budget Agency has certified to the county auditor an updated certification, after the initial estimates were certified on July 31, 2015.

The State Budget Agency has prepared the distribution amounts presented here based on the best information available regarding local income tax rates at this time.

Local officials can assist the State Budget Agency in the CY 2016 certified distribution amounts by verifying the accuracy of the rate information presented here.

Communications with the State Budget Agency regarding local income taxes should be directed to Vanessa DeVeau Bachle at (317) 232-5634 or [vdeveau\\_bachle@sba.in.gov](mailto:vdeveau_bachle@sba.in.gov)

**County Adjusted Gross Income Tax**  
**CY 2016 Certified Distributions**  
**Certified July 31, 2015**  
**Amended August 28, 2015<sup>1</sup>**  
**Amended September 30, 2015<sup>2</sup>**  
**Amended October 30, 2015<sup>3</sup>**  
**Amended November 4, 2015<sup>4</sup>**  
**Amended November 12, 2015<sup>5</sup>**

| County Name | County Adjusted Gross Income Tax Base<br>I.C. 6-3.5-1.1-2 | County Adjusted Gross Income Tax Correctional Facilities<br>(See Citations at the end of this table) | County Adjusted Gross Income Tax Property Tax Replacement<br>I.C. 6-3.5-1.1-24 | County Adjusted Gross Income Tax Property Tax Relief<br>I.C. 6-3.5-1.1-26 | County Adjusted Gross Income Tax Public Safety Funding<br>I.C. 6-3.5-1.1-25 |
|-------------|---|--|--|---|---|
| Bartholomew | \$20,252,005  | \$0  | \$0  | \$0   | \$0   |
| Benton      | \$1,605,876   | \$0  | \$0  | \$401,469   | \$401,469   |
| Blackford   | \$2,053,302   | \$0  | \$0  | \$0   | \$513,325   |
| Brown       | \$3,069,621   | \$0  | \$1,214,035  | \$1,534,810   | \$767,405   |
| Carroll     | \$4,111,390   | \$0  | \$1,455,021  | \$822,278   | \$0   |
| Cass        | \$6,538,688   | \$0  | \$0  | \$6,538,688   | \$1,634,672   |
| Clark       | \$22,628,127  | \$0  | \$0  | \$5,657,032   | \$5,657,032   |
| Clay        | \$4,514,180   | \$1,128,545  | \$0  | \$3,385,635   | \$1,128,545   |
| Clinton     | \$5,932,619   | \$0  | \$0  | \$2,966,309   | \$1,483,155   |
| Crawford    | \$1,107,668   | \$0  | \$0  | \$0   | \$0   |
| Daviess     | \$6,029,389   | \$1,507,347  | \$0  | \$0   | \$0   |
| Decatur     | \$5,202,615   | \$0  | \$0  | \$0   | \$0   |
| DeKalb      | \$8,562,505   | \$0  | \$0  | \$4,281,252   | \$2,140,626   |
| Elkhart     | \$43,486,191  | \$10,871,548   | \$0  | \$10,871,548  | \$10,871,548  |
| Floyd       | \$15,430,147  | \$0  | \$0  | \$0   | \$0   |
| Fountain    | \$3,067,010   | \$0  | \$0  | \$153,351   | \$766,753   |
| Franklin    | \$5,091,828   | \$0  | \$0  | \$0   | \$1,272,957   |
| Fulton      | \$3,894,900   | \$0  | \$0  | \$973,725   | \$973,725   |
| Hancock     | \$18,795,294  | \$0  | \$0  | \$4,698,823   | \$3,759,059   |
| Harrison    | \$5,799,618   | \$0  | \$0  | \$0   | \$0   |
| Hendricks   | \$40,900,545  | \$0  | \$0  | \$6,135,082   | \$4,090,054   |
| Huntington  | \$7,201,635   | \$0  | \$0  | \$1,800,409   | \$1,800,409   |
| Jackson     | \$8,484,092   | \$848,409  | \$0  | \$0   | \$0   |
| Jasper      | \$8,067,697   | \$1,210,155  | \$2,936,642  | \$6,857,543   | \$2,016,924   |
| Jay         | \$3,296,188   | \$0  | \$1,318,475  | \$1,648,094   | \$659,238   |
| Jennings    | \$4,545,152   | \$0  | \$0  | \$1,136,288   | \$1,136,288   |
| Johnson     | \$38,597,063  | \$0  | \$0  | \$0   | \$0   |
| Lagrange    | \$7,202,491   | \$0  | \$0  | \$0   | \$0   |
| Lake        | \$0   | \$0  | \$0  | \$99,803,740  | \$24,950,935  |
| LaPorte     | \$10,934,137  | \$0  | \$0  | \$0   | \$0   |
| Lawrence    | \$7,789,936   | \$0  | \$0  | \$3,894,968   | \$1,947,484   |
| Marshall    | \$9,590,496   | \$2,397,624  | \$0  | \$0   | \$0   |
| Morgan      | \$14,699,647  | \$0  | \$3,939,506  | \$13,964,665  | \$3,674,912   |
| Newton      | \$2,893,308   | \$0  | \$0  | \$0   | \$0   |
| Noble       | \$8,606,389   | \$0  | \$0  | \$0   | \$0   |
| Ohio        | \$1,158,988   | \$0  | \$0  | \$0   | \$289,747   |
| Orange      | \$2,907,438   | \$0  | \$0  | \$0   | \$0   |

| County Name  | County Adjusted Gross Income Tax Base<br>I.C. 6-3.5-1.1-2 | County Adjusted Gross Income Tax Correctional Facilities<br>(See Citations at the end of this table) | County Adjusted Gross Income Tax Property Tax Replacement<br>I.C. 6-3.5-1.1-24 | County Adjusted Gross Income Tax Property Tax Relief<br>I.C. 6-3.5-1.1-26 | County Adjusted Gross Income Tax Public Safety Funding<br>I.C. 6-3.5-1.1-25 |
|--------------|---|--|--|---|---|
| Owen         | \$3,393,239   | \$0  | \$0  | \$0   | \$0   |
| Parke        | \$2,628,625   | \$0  | \$1,182,881  | \$657,156   | \$657,156   |
| Pike         | \$0   | \$0  | \$0  | \$0   | \$652,801   |
| Pulaski      | \$2,614,893   | \$784,468  | \$1,045,957  | \$2,614,893   | \$653,723   |
| Putnam       | \$6,528,441   | \$0  | \$0  | \$0   | \$1,632,110   |
| Randolph     | \$4,240,197   | \$0  | \$0  | \$2,120,099   | \$1,060,049   |
| Ripley       | \$5,710,081   | \$0  | \$0  | \$0   | \$0   |
| Rush         | \$3,167,844   | \$1,900,706  | \$0  | \$0   | \$253,428   |
| Shelby       | \$8,995,403   | \$0  | \$0  | \$0   | \$2,248,851   |
| Starke       | \$1,816,041   | \$0  | \$0  | \$0   | \$0   |
| Steuben      | \$6,963,760   | \$0  | \$0  | \$1,740,940   | \$1,740,940   |
| Tipton       | \$3,679,570   | \$1,471,828  | \$0  | \$735,914   | \$478,344   |
| Union        | \$1,267,668   | \$316,917  | \$0  | \$0   | \$316,917   |
| Vigo         | \$14,355,907  | \$0  | \$0  | \$0   | \$0   |
| Wabash       | \$6,178,749   | \$0  | \$2,471,499  | \$6,178,749   | \$1,544,687   |
| Warren       | \$1,906,342   | \$0  | \$571,903  | \$476,586   | \$476,586   |
| Washington   | \$4,380,222   | \$0  | \$0  | \$2,190,111   | \$1,095,055   |
| Wayne        | \$11,398,636  | \$2,849,659  | \$0  | \$0   | \$0   |
| Wells        | \$6,164,618   | \$0  | \$2,465,847  | \$1,232,924   | \$308,231   |
| White        | \$5,224,257   | \$0  | \$0  | \$0   | \$0   |
| Whitley      | \$7,157,199   | \$0  | \$0  | \$0   | \$1,867,120   |
| <b>Total</b> | <b>\$471,819,867</b>                                      | <b>\$25,287,206</b>  | <b>\$18,601,766</b>  | <b>\$195,473,081</b>  | <b>\$86,922,260</b>   |

Citations for County Adjusted Gross Income Tax Correctional Facilities Certified Distributions: I.C. 6-3.5-1.1-2.3, I.C. 6-3.5-1.1-2.5, I.C. 6-3.5-1.1-2.7, I.C. 6-3.5-1.1-2.8, I.C. 6-3.5-1.1-2.9, I.C. 6-3.5-1.1-3.3, I.C. 6-3.5-1.1-3.5, I.C. 6-3.5-1.1-3.6, IC 6-3.5-1.1-3.4

Note 1: Amended on August 28, 2015 to reflect a rate change for Blackford, Hendricks, and Tipton Counties.

Note 2: Amended on September 30, 2015 to reflect a rate change for Franklin, Jasper, Putnam, and Tipton Counties.

Note 3: Amended on October 30, 2015 to reflect a rate change for Tipton County.

Note 4: Amended on November 4, 2015 to reflect a rate change for Washington County.

Note 5: Amended on November 12, 2015 to reflect a rate change for Clinton, Fountain, Morgan, Ohio, Pike, Pulaski, Rush, Shelby, Union, and Whitley Counties.

**County Option Income Tax  
CY 2016 Certified Distributions  
Certified July 31, 2015  
Amended September 30, 2015<sup>1</sup>  
Amended November 12, 2015<sup>2</sup>**

| County Name  | County Option Income Tax Base<br>I.C. 6-3.5-6-8 | County Option Income Tax Correctional Facilities<br>(See Citations at the end of this table) | County Option Income Tax Property Tax Replacement<br>I.C. 6-3.5-6-30 | County Option Income Tax Property Tax Relief<br>I.C. 6-3.5-6-32 | County Option Income Tax Public Safety Funding<br>I.C. 6-3.5-6-31 |
|--------------|---|--|--|---|---|
| Adams        | \$3,961,983                                     | \$0  | \$0  | \$1,650,826   | \$1,650,826   |
| Allen        | \$49,197,127                                    | \$0  | \$0  | \$20,498,803  | \$8,199,521   |
| Boone        | \$25,519,492                                    | \$0  | \$0  | \$0   | \$0   |
| Dearborn     | \$6,935,219                                     | \$0  | \$0  | \$0   | \$0   |
| Delaware     | \$11,495,288                                    | \$0  | \$0  | \$0   | \$4,789,704   |
| Dubois       | \$7,561,799                                     | \$0  | \$0  | \$0   | \$0   |
| Fayette      | \$3,455,034                                     | \$0  | \$0  | \$3,455,034   | \$0   |
| Gibson       | \$1,627,768                                     | \$0  | \$0  | \$0   | \$0   |
| Grant        | \$10,788,497                                    | \$0  | \$0  | \$10,788,497  | \$0   |
| Greene       | \$5,707,217                                     | \$0  | \$0  | \$0   | \$0   |
| Hamilton     | \$128,929,044                                   | \$0  | \$0  | \$0   | \$0   |
| Henry        | \$8,077,998                                     | \$0  | \$0  | \$0   | \$2,019,499   |
| Howard       | \$11,604,931                                    | \$4,144,618  | \$0  | \$8,289,237   | \$0   |
| Knox         | \$4,326,721                                     | \$0  | \$0  | \$0   | \$0   |
| Kosciusko    | \$13,097,923                                    | \$0  | \$0  | \$0   | \$0   |
| Madison      | \$21,588,533                                    | \$0  | \$0  | \$10,794,266  | \$5,397,133   |
| Marion       | \$197,216,081                                   | \$0  | \$53,248,342   | \$0   | \$98,608,040  |
| Martin       | \$1,529,535                                     | \$0  | \$0  | \$477,980   | \$477,980   |
| Miami        | \$3,319,806                                     | \$1,383,253  | \$0  | \$5,533,010   | \$1,383,253   |
| Monroe       | \$27,825,062                                    | \$2,643,381  | \$0  | \$0   | \$0   |
| Montgomery   | \$7,129,711                                     | \$0  | \$0  | \$7,129,711   | \$0   |
| Perry        | \$1,633,868                                     | \$0  | \$0  | \$0   | \$816,934   |
| Posey        | \$3,303,201                                     | \$0  | \$0  | \$0   | \$0   |
| Scott        | \$3,703,238                                     | \$925,809  | \$0  | \$0   | \$0   |
| Spencer      | \$1,316,995                                     | \$0  | \$0  | \$0   | \$0   |
| St. Joseph   | \$34,170,664                                    | \$0  | \$0  | \$28,475,554  | \$14,237,777  |
| Switzerland  | \$1,458,486                                     | \$0  | \$0  | \$0   | \$0   |
| Tippecanoe   | \$21,503,663                                    | \$0  | \$0  | \$0   | \$0   |
| Vanderburgh  | \$39,155,122                                    | \$0  | \$0  | \$0   | \$0   |
| <b>Total</b> | <b>\$657,140,006</b>                            | <b>\$9,097,061</b>   | <b>\$53,248,342</b>  | <b>\$97,092,918</b>   | <b>\$137,580,667</b>  |

Citations for County Option Income Tax Correctional Facilities Certified Distributions: I.C. 6-3.5-6-27, I.C. 6-3.5-6-28, I.C. 6-3.5-6-29, I.C. 6-3.5-6-33.

Note 1: Amended on September 30, 2015 to reflect a rate change for Delaware, Henry, and Howard Counties.

Note 2: Amended on November 12, 2015 to reflect a rate change for Gibson and Perry Counties.

**County Economic Development Income Tax**  
**CY 2016 Certified Distributions**  
**Certified July 31, 2015**  
**Amended August 28, 2015<sup>1</sup>**  
**Amended September 30, 2015<sup>2</sup>**  
**Amended November 4, 2015<sup>3</sup>**  
**Amended November 12, 2015<sup>4</sup>**

| County Name | County  | County  | County   |
|-------------|---|---|--|
|             | Economic Dev.<br>Income Tax<br>Base<br>I.C. 6-3.5-7-5 | Economic Dev.<br>Corrections/Courthouse/<br>Hospital<br>(See Citations at the<br>end of this table) | Economic Dev.<br>Income Tax<br>Homestead Credit<br>I.C. 6-3.5-7-26 |
| Adams       | \$2,696,304   | \$0   | \$835,854  |
| Allen       | \$33,248,260  | \$0   | \$0  |
| Bartholomew | \$5,073,069   | \$0   | \$0  |
| Benton      | \$401,897   | \$0   | \$64,304   |
| Blackford   | \$513,635   | \$0   | \$0  |
| Brown       | \$770,448   | \$0   | \$0  |
| Carroll     | \$618,152   | \$0   | \$0  |
| Cass        | \$1,490,550   | \$0   | \$0  |
| Clark       | \$5,806,388   | \$0   | \$5,806,388  |
| Clinton     | \$1,485,067   | \$0   | \$0  |
| Crawford    | \$370,278   | \$0   | \$0  |
| Daviess     | \$1,515,567   | \$0   | \$1,515,567  |
| Decatur     | \$1,308,537   | \$0   | \$418,732  |
| DeKalb      | \$2,224,714   | \$0   | \$0  |
| Delaware    | \$7,689,823   | \$0   | \$4,806,139  |
| Dubois      | \$5,052,609   | \$0   | \$0  |
| Elkhart     | \$11,478,143  | \$0   | \$0  |
| Fayette     | \$0   | \$868,613   | \$416,934  |
| Floyd       | \$6,222,539   | \$0   | \$2,074,180  |
| Fountain    | \$620,924   | \$0   | \$155,231  |
| Franklin    | \$1,278,944   | \$0   | \$0  |
| Fulton      | \$780,088   | \$0   | \$897,101  |
| Gibson      | \$4,069,421   | \$0   | \$0  |
| Grant       | \$2,717,140   | \$0   | \$0  |
| Greene      | \$1,426,804   | \$0   | \$0  |
| Hancock     | \$4,670,961   | \$0   | \$0  |
| Harrison    | \$1,941,461   | \$0   | \$0  |
| Hendricks   | \$10,289,113  | \$0   | \$0  |
| Henry       | \$0   | \$0   | \$2,020,901  |
| Howard      | \$3,323,701   | \$0   | \$0  |
| Huntington  | \$1,805,597   | \$0   | \$0  |
| Jackson     | \$2,127,029   | \$0   | \$2,127,029  |
| Jasper      | \$2,030,182   | \$0   | \$0  |
| Jay         | \$834,785   | \$0   | \$333,914  |
| Jefferson   | \$2,274,975   | \$0   | \$0  |
| Jennings    | \$1,137,929   | \$0   | \$0  |
| Knox        | \$3,027,346   | \$0   | \$0  |
| Kosciusko   | \$5,649,457   | \$0   | \$0  |
| Lagrange    | \$1,849,425   | \$0   | \$1,109,655  |
| Lake        | \$26,254,331  | \$0   | \$0  |
| LaPorte     | \$9,933,065   | \$0   | \$0  |

| County Name | County                 | County                                      | County                              |
|-------------|------------------------|---|-------------------------------------|
|             | Economic Dev.          | Economic Dev.                               | Economic Dev.                       |
|             | Income Tax             | Corrections/Courthouse/<br>Hospital         | Income Tax                          |
|             | Base<br>I.C. 6-3.5-7-5 | (See Citations at the<br>end of this table) | Homestead Credit<br>I.C. 6-3.5-7-26 |
| Martin      | \$372,025              | \$0   | \$0                                 |
| Miami       | \$2,217,659            | \$0   | \$221,766                           |
| Montgomery  | \$0                    | \$0   | \$715,690                           |
| Morgan      | \$2,942,411            | \$0   | \$765,027                           |
| Noble       | \$2,155,817            | \$0   | \$2,155,817                         |
| Orange      | \$728,998              | \$0   | \$0                                 |
| Owen        | \$1,018,673            | \$0   | \$0                                 |
| Parke       | \$661,180              | \$0   | \$661,180                           |
| Perry       | \$1,669,814            | \$1,669,814                                 | \$200,378                           |
| Pike        | \$1,305,603            | \$0   | \$0                                 |
| Porter      | \$23,339,008           | \$0   | \$0                                 |
| Posey       | \$3,432,266            | \$0   | \$0                                 |
| Pulaski     | \$654,756              | \$0   | \$471,424                           |
| Putnam      | \$1,635,811            | \$0   | \$1,635,811                         |
| Randolph    | \$1,076,829            | \$1,076,829                                 | \$0                                 |
| Ripley      | \$1,439,146            | \$0   | \$748,356                           |
| Rush        | \$792,729              | \$0   | \$539,055                           |
| Scott       | \$0                    | \$0   | \$596,296                           |
| Shelby      | \$2,253,133            | \$0   | \$0                                 |
| Spencer     | \$2,243,788            | \$0   | \$0                                 |
| St. Joseph  | \$23,733,626           | \$0   | \$0                                 |
| Starke      | \$1,803,252            | \$2,344,227                                 | \$216,390                           |
| Steuben     | \$1,823,388            | \$0   | \$291,742                           |
| Sullivan    | \$1,080,744            | \$0   | \$0                                 |
| Tippecanoe  | \$14,414,424           | \$0   | \$3,603,606                         |
| Tipton      | \$921,020              | \$0   | \$0                                 |
| Union       | \$319,247              | \$0   | \$0                                 |
| Vermillion  | \$585,490              | \$0   | \$0                                 |
| Vigo        | \$9,811,613            | \$0   | \$0                                 |
| Wabash      | \$1,548,089            | \$0   | \$0                                 |
| Warren      | \$485,804              | \$0   | \$136,025                           |
| Warrick     | \$9,183,345            | \$0   | \$0                                 |
| Washington  | \$1,103,109            | \$0   | \$0                                 |
| Wayne       | \$2,918,479            | \$0   | \$0                                 |
| Wells       | \$1,544,156            | \$0   | \$1,235,325                         |
| White       | \$1,311,494            | \$0   | \$367,218                           |
| Whitley     | \$1,439,463            | \$0   | \$236,792                           |
| Total       | \$299,975,047          | \$5,959,483                                 | \$37,379,827                        |

Citations for County Economic Development Income Tax Certified Distributions: I.C. 6-3.5-7-24, I.C. 6-3.5-7-27.5, I.C. 6-3.5-7-27.6, I.C. 6-3.5-7-22.5

Note 1: Amended on August 28, 2015 to reflect a rate change for Blackford and Greene Counties.

Note 2: Amended on September 30, 2015 to reflect a rate change for Delaware, Pike, and Tipton Counties.

Note 3: Amended on November 4, 2015 to reflect a rate change for Washington County.

Note 4: Amended on November 12, 2015 to reflect a rate change for Clinton, Fountain, Miami, Morgan, and Rush Counties.

**County Adjusted Gross Income Tax Rates**

**CY 2016 Certified Distributions**

**Certified July 31, 2015**

**Amended August 28, 2015<sup>1</sup>**

**Amended September 30, 2015<sup>2</sup>**

**Amended October 30, 2015<sup>3</sup>**

**Amended November 4, 2015<sup>4</sup>**

**Amended November 12, 2015<sup>5</sup>**

| County Name | County Adjusted Gross Income Tax Base<br>I.C. 6-3.5-1.1-2 | County Adjusted Gross Income Tax Correctional Facilities<br>(See Citations at the end of this table) | County Adjusted Gross Income Tax Property Tax Replacement<br>I.C. 6-3.5-1.1-24 | County Adjusted Gross Income Tax Property Tax Relief<br>I.C. 6-3.5-1.1-26 | County Adjusted Gross Income Tax Public Safety Funding<br>I.C. 6-3.5-1.1-25 |
|-------------|---|--|--|---|---|
| Bartholomew | 1.0000%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Benton      | 1.0000%   | 0.0000%  | 0.0000%  | 0.2500%   | 0.2500%   |
| Blackford   | 1.0000%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.2500%   |
| Brown       | 1.0000%   | 0.0000%  | 0.3955%  | 0.5000%   | 0.2500%   |
| Carroll     | 1.0000%   | 0.0000%  | 0.3539%  | 0.2000%   | 0.0000%   |
| Cass        | 1.0000%   | 0.0000%  | 0.0000%  | 1.0000%   | 0.2500%   |
| Clark       | 1.0000%   | 0.0000%  | 0.0000%  | 0.2500%   | 0.2500%   |
| Clay        | 1.0000%   | 0.2500%  | 0.0000%  | 0.7500%   | 0.2500%   |
| Clinton     | 1.0000%   | 0.0000%  | 0.0000%  | 0.5000%   | 0.2500%   |
| Crawford    | 0.7500%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Daviess     | 1.0000%   | 0.2500%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Decatur     | 1.0000%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| DeKalb      | 1.0000%   | 0.0000%  | 0.0000%  | 0.5000%   | 0.2500%   |
| Elkhart     | 1.0000%   | 0.2500%  | 0.0000%  | 0.2500%   | 0.2500%   |
| Floyd       | 0.7500%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Fountain    | 1.0000%   | 0.0000%  | 0.0000%  | 0.0500%   | 0.2500%   |
| Franklin    | 1.0000%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.2500%   |
| Fulton      | 1.0000%   | 0.0000%  | 0.0000%  | 0.2500%   | 0.2500%   |
| Hancock     | 1.0000%   | 0.0000%  | 0.0000%  | 0.2500%   | 0.2000%   |
| Harrison    | 0.7500%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Hendricks   | 1.0000%   | 0.0000%  | 0.0000%  | 0.1500%   | 0.1000%   |
| Huntington  | 1.0000%   | 0.0000%  | 0.0000%  | 0.2500%   | 0.2500%   |
| Jackson     | 1.0000%   | 0.1000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Jasper      | 1.0000%   | 0.1500%  | 0.3640%  | 0.8500%   | 0.2500%   |
| Jay         | 1.0000%   | 0.0000%  | 0.4000%  | 0.5000%   | 0.2000%   |
| Jennings    | 1.0000%   | 0.0000%  | 0.0000%  | 0.2500%   | 0.2500%   |
| Johnson     | 1.0000%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Lagrange    | 1.0000%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Lake        | 0.0000%   | 0.0000%  | 0.0000%  | 1.0000%   | 0.2500%   |
| LaPorte     | 0.5000%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Lawrence    | 1.0000%   | 0.0000%  | 0.0000%  | 0.5000%   | 0.2500%   |
| Marshall    | 1.0000%   | 0.2500%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Morgan      | 1.0000%   | 0.0000%  | 0.2680%  | 0.9500%   | 0.2500%   |
| Newton      | 1.0000%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Noble       | 1.0000%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Ohio        | 1.0000%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.2500%   |
| Orange      | 1.0000%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |

| County Name | County Adjusted Gross Income Tax Base<br>I.C. 6-3.5-1.1-2 | County Adjusted Gross Income Tax Correctional Facilities<br>(See Citations at the end of this table) | County Adjusted Gross Income Tax Property Tax Replacement<br>I.C. 6-3.5-1.1-24 | County Adjusted Gross Income Tax Property Tax Relief<br>I.C. 6-3.5-1.1-26 | County Adjusted Gross Income Tax Public Safety Funding<br>I.C. 6-3.5-1.1-25 |
|-------------|---|--|--|---|---|
| Owen        | 1.0000%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Parke       | 1.0000%   | 0.0000%  | 0.4500%  | 0.2500%   | 0.2500%   |
| Pike        | 0.0000%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.2500%   |
| Pulaski     | 1.0000%   | 0.3000%  | 0.4000%  | 1.0000%   | 0.2500%   |
| Putnam      | 1.0000%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.2500%   |
| Randolph    | 1.0000%   | 0.0000%  | 0.0000%  | 0.5000%   | 0.2500%   |
| Ripley      | 1.0000%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Rush        | 1.0000%   | 0.6000%  | 0.0000%  | 0.0000%   | 0.0800%   |
| Shelby      | 1.0000%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.2500%   |
| Starke      | 0.5000%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Steuben     | 1.0000%   | 0.0000%  | 0.0000%  | 0.2500%   | 0.2500%   |
| Tipton      | 1.0000%   | 0.4000%  | 0.0000%  | 0.2000%   | 0.1300%   |
| Union       | 1.0000%   | 0.2500%  | 0.0000%  | 0.0000%   | 0.2500%   |
| Vigo        | 0.7500%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Wabash      | 1.0000%   | 0.0000%  | 0.4000%  | 1.0000%   | 0.2500%   |
| Warren      | 1.0000%   | 0.0000%  | 0.3000%  | 0.2500%   | 0.2500%   |
| Washington  | 1.0000%   | 0.0000%  | 0.0000%  | 0.5000%   | 0.2500%   |
| Wayne       | 1.0000%   | 0.2500%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Wells       | 1.0000%   | 0.0000%  | 0.4000%  | 0.2000%   | 0.0500%   |
| White       | 1.0000%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Whitley     | 1.0000%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.2500%   |

Citations for County Adjusted Gross Income Tax Correctional Facilities Certified Distributions: I.C. 6-3.5-1.1-2.3, I.C. 6-3.5-1.1-2.5, I.C. 6-3.5-1.1-2.7, I.C. 6-3.5-1.1-2.8, I.C. 6-3.5-1.1-2.9, I.C. 6-3.5-1.1-3.3, I.C. 6-3.5-1.1-3.5, I.C. 6-3.5-1.1-3.6, IC 6-3.5-1.1-3.4

Note 1: Amended on August 28, 2015 to reflect a rate change for Blackford, Hendricks, and Tipton Counties.

Note 2: Amended on September 30, 2015 to reflect a rate change for Franklin, Jasper, Putnam, and Tipton Counties.

Note 3: Amended on October 30, 2015 to reflect a rate change for Tipton County.

Note 4: Amended on November 4, 2015 to reflect a rate change for Washington County.

Note 5: Amended on November 12, 2015 to reflect a rate change for Clinton, Fountain, Morgan, Ohio, Pike, Pulaski, Rush, Shelby, Union, and Whitley Counties.



**County Option Income Tax Rates**  
**CY 2016 Certified Distributions**  
**Certified July 31, 2015**  
**Amended September 30, 2015<sup>1</sup>**  
**Amended November 12, 2015<sup>2</sup>**

| County Name | County Option Income Tax Base<br>I.C. 6-3.5-6-8 | County Option Income Tax Correctional Facilities<br>(See Citations at the end of this table) | County Option Income Tax Property Tax Replacement<br>I.C. 6-3.5-6-30 | County Option Income Tax Property Tax Relief<br>I.C. 6-3.5-6-32 | County Option Income Tax Public Safety Funding<br>I.C. 6-3.5-6-31 |
|-------------|---|--|--|---|---|
| Adams       | 0.6000%   | 0.0000%  | 0.0000%  | 0.2500%   | 0.2500%   |
| Allen       | 0.6000%   | 0.0000%  | 0.0000%  | 0.2500%   | 0.1000%   |
| Boone       | 1.0000%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Dearborn    | 0.6000%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Delaware    | 0.6000%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.2500%   |
| Dubois      | 0.6000%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Fayette     | 1.0000%   | 0.0000%  | 0.0000%  | 1.0000%   | 0.0000%   |
| Gibson      | 0.2000%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Grant       | 1.0000%   | 0.0000%  | 0.0000%  | 1.0000%   | 0.0000%   |
| Greene      | 1.0000%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Hamilton    | 1.0000%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Henry       | 1.0000%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.2500%   |
| Howard      | 0.7000%   | 0.2500%  | 0.0000%  | 0.5000%   | 0.0000%   |
| Knox        | 0.6000%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Kosciusko   | 0.7000%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Madison     | 1.0000%   | 0.0000%  | 0.0000%  | 0.5000%   | 0.2500%   |
| Marion      | 1.0000%   | 0.0000%  | 0.2700%  | 0.0000%   | 0.5000%   |
| Martin      | 0.8000%   | 0.0000%  | 0.0000%  | 0.2500%   | 0.2500%   |
| Miami       | 0.6000%   | 0.2500%  | 0.0000%  | 1.0000%   | 0.2500%   |
| Monroe      | 1.0000%   | 0.0950%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Montgomery  | 1.0000%   | 0.0000%  | 0.0000%  | 1.0000%   | 0.0000%   |
| Perry       | 0.5000%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.2500%   |
| Posey       | 0.5000%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Scott       | 1.0000%   | 0.2500%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Spencer     | 0.3000%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| St. Joseph  | 0.6000%   | 0.0000%  | 0.0000%  | 0.5000%   | 0.2500%   |
| Switzerland | 1.0000%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Tippecanoe  | 0.6000%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Vanderburgh | 1.0000%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |

Citations for County Option Income Tax Correctional Facilities Certified Distributions: I.C. 6-3.5-6-27, I.C. 6-3.5-6-28, I.C. 6-3.5-6-29, I.C. 6-3.5-6-33.

Note 1: Amended on September 30, 2015 to reflect a rate change for Delaware, Henry, and Howard Counties.

Note 2: Amended on November 12, 2015 to reflect a rate change for Gibson and Perry Counties.

**County Economic Development Income Tax Rates**

**CY 2016 Certified Distributions**

**Certified July 31, 2015**

**Amended August 28, 2015<sup>1</sup>**

**Amended September 30, 2015<sup>2</sup>**

**Amended November 4, 2015<sup>3</sup>**

**Amended November 12, 2015<sup>4</sup>**

| County Name | County  | County  | County   |
|-------------|---|---|--|
|             | Economic Dev.<br>Income Tax<br>Base<br>I.C. 6-3.5-7-5 | Economic Dev.<br>Corrections/Courthouse/<br>Hospital<br>(See Citations at the<br>end of this table) | Economic Dev.<br>Income Tax<br>Homestead Credit<br>I.C. 6-3.5-7-26 |
| Adams       | 0.4000%   | 0.0000%   | 0.1240%  |
| Allen       | 0.4000%   | 0.0000%   | 0.0000%  |
| Bartholomew | 0.2500%   | 0.0000%   | 0.0000%  |
| Benton      | 0.2500%   | 0.0000%   | 0.0400%  |
| Blackford   | 0.2500%   | 0.0000%   | 0.0000%  |
| Brown       | 0.2500%   | 0.0000%   | 0.0000%  |
| Carroll     | 0.1500%   | 0.0000%   | 0.0000%  |
| Cass        | 0.2500%   | 0.0000%   | 0.0000%  |
| Clark       | 0.2500%   | 0.0000%   | 0.2500%  |
| Clinton     | 0.2500%   | 0.0000%   | 0.0000%  |
| Crawford    | 0.2500%   | 0.0000%   | 0.0000%  |
| Daviess     | 0.2500%   | 0.0000%   | 0.2500%  |
| Decatur     | 0.2500%   | 0.0000%   | 0.0800%  |
| DeKalb      | 0.2500%   | 0.0000%   | 0.0000%  |
| Delaware    | 0.4000%   | 0.0000%   | 0.2500%  |
| Dubois      | 0.4000%   | 0.0000%   | 0.0000%  |
| Elkhart     | 0.2500%   | 0.0000%   | 0.0000%  |
| Fayette     | 0.0000%   | 0.2500%   | 0.1200%  |
| Floyd       | 0.3000%   | 0.0000%   | 0.1000%  |
| Fountain    | 0.2000%   | 0.0000%   | 0.0500%  |
| Franklin    | 0.2500%   | 0.0000%   | 0.0000%  |
| Fulton      | 0.2000%   | 0.0000%   | 0.2300%  |
| Gibson      | 0.5000%   | 0.0000%   | 0.0000%  |
| Grant       | 0.2500%   | 0.0000%   | 0.0000%  |
| Greene      | 0.2500%   | 0.0000%   | 0.0000%  |
| Hancock     | 0.2500%   | 0.0000%   | 0.0000%  |
| Harrison    | 0.2500%   | 0.0000%   | 0.0000%  |
| Hendricks   | 0.2500%   | 0.0000%   | 0.0000%  |
| Henry       | 0.0000%   | 0.0000%   | 0.2500%  |
| Howard      | 0.2000%   | 0.0000%   | 0.0000%  |
| Huntington  | 0.2500%   | 0.0000%   | 0.0000%  |
| Jackson     | 0.2500%   | 0.0000%   | 0.2500%  |
| Jasper      | 0.2500%   | 0.0000%   | 0.0000%  |
| Jay         | 0.2500%   | 0.0000%   | 0.1000%  |
| Jefferson   | 0.3500%   | 0.0000%   | 0.0000%  |
| Jennings    | 0.2500%   | 0.0000%   | 0.0000%  |
| Knox        | 0.4000%   | 0.0000%   | 0.0000%  |
| Kosciusko   | 0.3000%   | 0.0000%   | 0.0000%  |
| Lagrange    | 0.2500%   | 0.0000%   | 0.1500%  |

| County Name | County                 | County                                      | County                              |
|-------------|------------------------|---|-------------------------------------|
|             | Economic Dev.          | Economic Dev.                               | Economic Dev.                       |
|             | Income Tax             | Corrections/Courthouse/<br>Hospital         | Income Tax                          |
|             | Base<br>I.C. 6-3.5-7-5 | (See Citations at the<br>end of this table) | Homestead Credit<br>I.C. 6-3.5-7-26 |
| Lake        | 0.2500%                | 0.0000%                                     | 0.0000%                             |
| LaPorte     | 0.4500%                | 0.0000%                                     | 0.0000%                             |
| Martin      | 0.2000%                | 0.0000%                                     | 0.0000%                             |
| Miami       | 0.4000%                | 0.0000%                                     | 0.0400%                             |
| Montgomery  | 0.0000%                | 0.0000%                                     | 0.1000%                             |
| Morgan      | 0.2000%                | 0.0000%                                     | 0.0520%                             |
| Noble       | 0.2500%                | 0.0000%                                     | 0.2500%                             |
| Orange      | 0.2500%                | 0.0000%                                     | 0.0000%                             |
| Owen        | 0.3000%                | 0.0000%                                     | 0.0000%                             |
| Parke       | 0.2500%                | 0.0000%                                     | 0.2500%                             |
| Perry       | 0.5000%                | 0.5000%                                     | 0.0600%                             |
| Pike        | 0.5000%                | 0.0000%                                     | 0.0000%                             |
| Porter      | 0.5000%                | 0.0000%                                     | 0.0000%                             |
| Posey       | 0.5000%                | 0.0000%                                     | 0.0000%                             |
| Pulaski     | 0.2500%                | 0.0000%                                     | 0.1800%                             |
| Putnam      | 0.2500%                | 0.0000%                                     | 0.2500%                             |
| Randolph    | 0.2500%                | 0.2500%                                     | 0.0000%                             |
| Ripley      | 0.2500%                | 0.0000%                                     | 0.1300%                             |
| Rush        | 0.2500%                | 0.0000%                                     | 0.1700%                             |
| Scott       | 0.0000%                | 0.0000%                                     | 0.1600%                             |
| Shelby      | 0.2500%                | 0.0000%                                     | 0.0000%                             |
| Spencer     | 0.5000%                | 0.0000%                                     | 0.0000%                             |
| St. Joseph  | 0.4000%                | 0.0000%                                     | 0.0000%                             |
| Starke      | 0.5000%                | 0.6500%                                     | 0.0600%                             |
| Steuben     | 0.2500%                | 0.0000%                                     | 0.0400%                             |
| Sullivan    | 0.3000%                | 0.0000%                                     | 0.0000%                             |
| Tippecanoe  | 0.4000%                | 0.0000%                                     | 0.1000%                             |
| Tipton      | 0.2500%                | 0.0000%                                     | 0.0000%                             |
| Union       | 0.2500%                | 0.0000%                                     | 0.0000%                             |
| Vermillion  | 0.2000%                | 0.0000%                                     | 0.0000%                             |
| Vigo        | 0.5000%                | 0.0000%                                     | 0.0000%                             |
| Wabash      | 0.2500%                | 0.0000%                                     | 0.0000%                             |
| Warren      | 0.2500%                | 0.0000%                                     | 0.0700%                             |
| Warrick     | 0.5000%                | 0.0000%                                     | 0.0000%                             |
| Washington  | 0.2500%                | 0.0000%                                     | 0.0000%                             |
| Wayne       | 0.2500%                | 0.0000%                                     | 0.0000%                             |
| Wells       | 0.2500%                | 0.0000%                                     | 0.2000%                             |
| White       | 0.2500%                | 0.0000%                                     | 0.0700%                             |
| Whitley     | 0.2000%                | 0.0000%                                     | 0.0329%                             |

Citations for County Economic Development Income Tax Certified Distributions: I.C. 6-3.5-7-24, I.C. 6-3.5-7-27.5, I.C. 6-3.5-7-27.6, I.C. 6-3.5-7-22.5.

Note 1: Amended on August 28, 2015 to reflect a rate change for Blackford and Greene Counties.

Note 2: Amended on September 30, 2015 to reflect a rate change for Delaware, Pike, and Tipton Counties.

Note 3: Amended on November 4, 2015 to reflect a rate change for Washington County.

Note 4: Amended on November 12, 2015 to reflect a rate change for Clinton, Fountain, Miami, Morgan, and Rush Counties.