

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

HEA 1086-2010 changed the deadline for adopting a local income tax rate or changing an existing local income tax rate under I.C. 6-3.5-1.1-24, I.C. 6-3.5-1.1-25, I.C. 6-3.5-1.1-26, I.C. 6-3.5-6-30, I.C. 6-3.5-6-31, or I.C. 6-3.5-6-32. Rates may be changed anytime before November 1, 2010 to take effect in 2011. As a result of these changes, counties have not yet certified to the Indiana Department of Revenue the local income tax rates they will impose after September 30, 2010.

In order to assist local units in preparing their budgets for 2011, the State Budget Agency has prepared the distribution amounts presented here. These amounts are based on the best information regarding local income tax rates available to the State Budget Agency at this time. Unless otherwise noted, the amounts presented were derived using the tax rates in effect on July 1, 2010. In those cases where tax rates have not and will not change, the amounts presented here will equal the certified distribution amounts for 2011. Rate changes that have not yet been communicated to the State Budget Agency will alter the amounts presented here once such communication has been received.

Local officials can assist the State Budget Agency in finalizing the 2011 certified distribution amounts by verifying the accuracy of the rate information presented here and notifying the State Budget Agency of any rate changes that will take effect or are anticipated to take effect this year.

Communications with the State Budget Agency regarding local income taxes should be directed to Bob Lain at (317) 232-3471 or [blain@sba.in.gov](mailto:blain@sba.in.gov).

COUNTY ADJUSTED GROSS INCOME TAX  
DISTRIBUTION AMOUNTS FOR CY 2011  
CERTIFIED JULY 30, 2010  
AMENDED OCTOBER 15, 2010  
AMENDED OCTOBER 25, 2010  
AMENDED NOVEMBER 24, 2010

| County Name | County Adjusted Gross Income Tax Certified Distribution<br>I.C. 6-3.5-1.1-2 | County Adjusted Gross Income Tax Correctional Facilities Certified Distribution<br>(See Citations at the end of this table) | County Adjusted Gross Income Tax Property Tax Replacement Certified Distribution<br>I.C. 6-3.5-1.1-24 | County Adjusted Gross Income Tax Property Tax Relief Certified Distribution<br>I.C. 6-3.5-1.1-26 | County Adjusted Gross Income Tax Public Safety Funding Certified Distribution<br>I.C. 6-3.5-1.1-25 |
|-------------|---|---|---|--|--|
| Bartholomew | \$14,211,888.48   | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Benton      | \$1,348,202.31  | \$0.00  | \$0.00  | \$1,348,202.31   | \$0.00   |
| Blackford   | \$1,719,373.25  | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Brown       | \$2,383,346.65  | \$0.00  | \$476,669.33  | \$1,191,673.32   | \$595,836.66   |
| Carroll     | \$3,039,656.85  | \$0.00  | \$607,931.37  | \$607,931.37   | \$0.00   |
| Cass        | \$5,401,720.87  | \$0.00  | \$0.00  | \$5,401,720.87   | \$1,350,430.22   |
| Clark       | \$17,585,886.52   | \$0.00  | \$0.00  | \$4,396,471.63   | \$4,396,471.63   |
| Clay        | \$3,824,827.69  | \$956,206.92  | \$0.00  | \$2,868,620.77   | \$956,206.92   |
| Clinton     | \$4,694,191.18  | \$0.00  | \$0.00  | \$1,173,547.79   | \$1,173,547.79   |
| Crawford    | \$950,326.81  | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Daviess     | \$4,276,147.59  | \$1,069,036.90  | \$0.00  | \$0.00   | \$0.00   |
| Decatur     | \$3,845,417.56  | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Dekalb      | \$8,350,102.88  | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Elkhart     | \$26,380,358.79   | \$6,595,089.70  | \$0.00  | \$0.00   | \$0.00   |
| Floyd       | \$11,296,573.13   | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Fountain    | \$2,613,435.31  | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Franklin    | \$3,704,259.17  | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Fulton      | \$2,762,448.24  | \$0.00  | \$0.00  | \$690,612.06   | \$690,612.06   |
| Hancock     | \$14,272,610.73   | \$0.00  | \$0.00  | \$3,568,152.68   | \$2,140,891.61   |
| Harrison    | \$4,939,360.56  | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Hendricks   | \$31,020,195.27   | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Huntington  | \$5,429,002.39  | \$0.00  | \$0.00  | \$1,357,250.60   | \$1,357,250.60   |
| Jackson     | \$6,258,512.98  | \$625,851.30  | \$0.00  | \$0.00   | \$0.00   |
| Jasper      | \$5,823,145.30  | \$1,455,786.33  | \$1,746,943.59  | \$5,823,145.30   | \$1,455,786.33   |
| Jay         | \$2,565,318.21  | \$0.00  | \$1,026,127.28  | \$1,282,659.11   | \$513,063.64   |
| Jennings    | \$3,644,557.22  | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Johnson     | \$28,038,701.21   | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Lagrange    | \$3,997,141.15  | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Laporte     | \$8,389,787.10  | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Lawrence    | \$6,522,153.06  | \$0.00  | \$0.00  | \$3,261,076.53   | \$1,630,538.27   |
| Marshall    | \$6,695,353.14  | \$1,673,838.28  | \$0.00  | \$0.00   | \$0.00   |
| Morgan      | \$12,270,410.59   | \$0.00  | \$2,454,082.12  | \$12,270,410.59  | \$3,067,602.65   |
| Newton      | \$2,272,206.88  | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Noble       | \$6,220,857.66  | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Ohio        | \$976,610.31  | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Orange      | \$2,386,219.48  | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Owen        | \$2,856,211.71  | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Parke       | \$2,179,958.90  | \$0.00  | \$653,987.67  | \$544,989.72   | \$544,989.72   |
| Pulaski     | \$2,051,698.55  | \$615,509.56  | \$820,679.42  | \$2,051,698.55   | \$0.00   |
| Putnam      | \$5,197,287.18  | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Randolph    | \$3,366,641.43  | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Ripley      | \$4,576,984.33  | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Rush        | \$2,221,396.35  | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Shelby      | \$7,187,124.29  | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Starke      | \$1,437,279.44  | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Steuben     | \$5,138,123.38  | \$0.00  | \$0.00  | \$1,284,530.84   | \$1,284,530.84   |
| Tipton      | \$3,026,964.44  | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Union       | \$1,286,265.14  | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Vigo        | \$11,489,264.17   | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Wabash      | \$4,556,189.92  | \$0.00  | \$1,822,475.97  | \$4,556,189.92   | \$0.00   |
| Warren      | \$1,403,158.28  | \$0.00  | \$420,947.49  | \$350,789.57   | \$350,789.57   |
| Washington  | \$3,421,237.45  | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Wayne       | \$9,312,762.01  | \$2,328,190.50  | \$0.00  | \$0.00   | \$0.00   |
| Wells       | \$4,230,968.69  | \$0.00  | \$1,692,387.48  | \$846,193.74   | \$211,548.43   |
| White       | \$3,645,688.35  | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Whitley     | \$5,516,116.76  | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Total       | \$354,211,627.28  | \$15,319,509.49   | \$11,722,231.71   | \$54,875,867.28  | \$21,720,096.95  |

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.

Note: Amended October 15, 2010 to reflect the adoption of a rate to provide property tax relief by Cass County.  
Note: Amended October 15, 2010 to reflect the adoption of a rate to fund public safety by Cass County.  
Note: Amended October 15, 2010 to reflect an increase in the rate for public safety by Jay County.  
Note: Amended October 25, 2010 to reflect an increase in the rate for public safety by Hancock County.  
Note: Amended October 25, 2010 to reflect an increase in the rate for Homestead credits by Hancock County.  
Note: Amended November 24, 2010 to reflect an increase in the rate for public safety by Huntington County.

COUNTY OPTION INCOME TAX  
DISTRIBUTION AMOUNTS FOR CY 2011  
CERTIFIED JULY 30, 2010

| County Name  | County Option Income Tax Certified Distribution<br>I.C. 6-3.5-6-8 | County Option Income Tax Correctional Facilities Certified Distribution<br>(See Citations at the end of this table) | County Option Income Tax Property Tax Replacement Certified Distribution<br>I.C. 6-3.5-6-30 | County Option Income Tax Property Tax Relief Certified Distribution<br>I.C. 6-3.5-6-32 | County Option Income Tax Public Safety Funding Certified Distribution<br>I.C. 6-3.5-6-31 |
|--------------|---|---|---|--|--|
| Adams        | \$2,653,305.26  | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Allen        | \$36,642,005.77   | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Boone        | \$15,372,398.08   | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Dearborn     | \$5,735,910.07  | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Delaware     | \$9,385,666.10  | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Dubois       | \$4,901,832.70  | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Fayette      | \$2,861,016.07  | \$0.00  | \$0.00  | \$2,861,016.07   | \$0.00   |
| Grant        | \$9,011,365.04  | \$0.00  | \$0.00  | \$9,011,365.04   | \$0.00   |
| Greene       | \$4,834,366.60  | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Hamilton     | \$82,355,903.81   | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Henry        | \$7,172,743.28  | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Howard       | \$9,560,218.74  | \$2,731,491.07  | \$0.00  | \$6,828,727.67   | \$0.00   |
| Knox         | \$3,292,863.78  | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Kosciusko    | \$8,828,362.48  | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Madison      | \$18,869,481.75   | \$0.00  | \$0.00  | \$4,717,370.44   | \$4,717,370.44   |
| Marion       | \$154,572,620.42  | \$0.00  | \$41,734,607.51   | \$0.00   | \$54,100,417.15  |
| Martin       | \$1,280,443.33  | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Miami        | \$2,738,768.83  | \$1,141,153.68  | \$0.00  | \$4,564,614.72   | \$1,141,153.68   |
| Monroe       | \$20,951,436.60   | \$1,047,571.83  | \$0.00  | \$0.00   | \$0.00   |
| Montgomery   | \$5,667,281.71  | \$0.00  | \$0.00  | \$5,667,281.71   | \$0.00   |
| Perry        | \$1,317,634.58  | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Posey        | \$2,490,493.89  | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Scott        | \$3,090,866.39  | \$772,716.60  | \$0.00  | \$0.00   | \$0.00   |
| Spencer      | \$1,002,188.02  | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| St. Joseph   | \$27,292,515.95   | \$0.00  | \$0.00  | \$22,743,763.29  | \$11,371,881.65  |
| Switzerland  | \$1,226,755.14  | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Tippecanoe   | \$15,620,737.72   | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| Vanderburgh  | \$29,234,589.05   | \$0.00  | \$0.00  | \$0.00   | \$0.00   |
| <b>Total</b> | <b>\$487,963,771.15</b>   | <b>\$5,692,933.17</b>   | <b>\$41,734,607.51</b>  | <b>\$56,394,138.93</b>   | <b>\$71,330,822.91</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.

COUNTY ECONOMIC DEVELOPMENT INCOME TAX  
 DISTRIBUTION AMOUNTS FOR CY 2011  
 CERTIFIED JULY 30, 2010  
 AMENDED AUGUST 10, 2010  
 AMENDED OCTOBER 15, 2010  
 AMENDED OCTOBER 25, 2010

| County Name | County          | County                  | County                 |
|-------------|-----------------|-------------------------|------------------------|
|             | Economic Dev.   | Economic Dev.           | Economic Dev.          |
|             | Income Tax      | Correctional Facilities | Income Tax             |
|             | Certified       | Certified               | Homestead Credit       |
|             | Distribution    | Distribution            | Certified Distribution |
|             | I.C. 6-3.5-7-5  | I.C. 6-3.5-7-24         | I.C. 6-3.5-7-25        |
| Adams       | \$1,792,774.66  | \$0.00                  | \$555,760.15           |
| Allen       | \$24,578,400.77 | \$0.00                  | \$0.00                 |
| Bartholomew | \$3,521,953.30  | \$0.00                  | \$0.00                 |
| Benton      | \$347,162.81    | \$0.00                  | \$55,546.05            |
| Blackford   | \$430,064.44    | \$0.00                  | \$189,228.35           |
| Brown       | \$598,925.20    | \$0.00                  | \$0.00                 |
| Carroll     | \$456,506.21    | \$0.00                  | \$0.00                 |
| Cass        | \$1,351,647.40  | \$0.00                  | \$0.00                 |
| Clark       | \$4,479,851.38  | \$0.00                  | \$4,479,851.38         |
| Clinton     | \$1,179,092.98  | \$0.00                  | \$1,179,092.98         |
| Crawford    | \$317,475.68    | \$0.00                  | \$0.00                 |
| Daviess     | \$1,072,707.04  | \$0.00                  | \$1,072,707.04         |
| Decatur     | \$976,816.30    | \$0.00                  | \$312,581.22           |
| Dekalb      | \$2,108,205.91  | \$0.00                  | \$2,108,205.91         |
| Delaware    | \$3,134,327.00  | \$0.00                  | \$3,917,908.76         |
| Dubois      | \$3,275,816.21  | \$0.00                  | \$0.00                 |
| Elkhart     | \$6,875,138.74  | \$0.00                  | \$0.00                 |
| Fayette     | \$723,023.42    | \$0.00                  | \$347,051.24           |
| Floyd       | \$4,564,484.87  | \$0.00                  | \$1,521,494.96         |
| Fountain    | \$0.00          | \$0.00                  | \$264,440.79           |
| Franklin    | \$931,077.58    | \$0.00                  | \$0.00                 |
| Fulton      | \$499,558.43    | \$0.00                  | \$693,831.15           |
| Gibson      | \$3,032,366.43  | \$0.00                  | \$0.00                 |
| Grant       | \$2,259,390.23  | \$0.00                  | \$0.00                 |
| Hancock     | \$2,140,919.65  | \$0.00                  | \$0.00                 |
| Harrison    | \$1,652,283.21  | \$0.00                  | \$0.00                 |
| Hendricks   | \$7,760,359.91  | \$0.00                  | \$4,656,215.94         |
| Henry       | \$0.00          | \$0.00                  | \$1,758,868.82         |
| Howard      | \$2,746,627.97  | \$0.00                  | \$0.00                 |
| Huntington  | \$1,362,823.36  | \$0.00                  | \$0.00                 |
| Jackson     | \$1,566,067.71  | \$0.00                  | \$1,566,067.71         |
| Jasper      | \$1,466,820.91  | \$0.00                  | \$0.00                 |
| Jay         | \$648,072.49    | \$0.00                  | \$259,229.00           |
| Jefferson   | \$1,679,873.84  | \$0.00                  | \$0.00                 |
| Jennings    | \$912,272.69    | \$0.00                  | \$0.00                 |
| Knox        | \$1,447,016.68  | \$1,447,016.68          | \$0.00                 |
| Kosciusko   | \$3,803,623.25  | \$0.00                  | \$0.00                 |
| Lagrange    | \$1,016,486.40  | \$0.00                  | \$609,891.84           |
| Laporte     | \$7,600,140.53  | \$0.00                  | \$0.00                 |
| Madison     | \$0.00          | \$0.00                  | \$4,727,347.80         |
| Martin      | \$321,052.81    | \$0.00                  | \$0.00                 |
| Miami       | \$1,148,710.99  | \$0.00                  | \$873,020.36           |
| Montgomery  | \$0.00          | \$0.00                  | \$570,604.06           |
| Morgan      | \$2,466,966.81  | \$0.00                  | \$863,438.38           |

| County Name | County           | County                  | County                 |
|-------------|------------------|-------------------------|------------------------|
|             | Economic Dev.    | Economic Dev.           | Economic Dev.          |
|             | Income Tax       | Correctional Facilities | Income Tax             |
|             | Certified        | Certified               | Homestead Credit       |
|             | Distribution     | Distribution            | Certified Distribution |
|             | I.C. 6-3.5-7-5   | I.C. 6-3.5-7-24         | I.C. 6-3.5-7-25        |
| Noble       | \$1,558,488.41   | \$0.00                  | \$1,558,488.41         |
| Orange      | \$597,486.95     | \$0.00                  | \$0.00                 |
| Owen        | \$858,366.65     | \$0.00                  | \$0.00                 |
| Parke       | \$553,884.93     | \$0.00                  | \$553,884.93           |
| Perry       | \$1,345,448.27   | \$0.00                  | \$161,453.79           |
| Pike        | \$820,859.92     | \$0.00                  | \$0.00                 |
| Porter      | \$17,260,413.71  | \$0.00                  | \$0.00                 |
| Posey       | \$2,585,357.37   | \$0.00                  | \$0.00                 |
| Pulaski     | \$515,950.60     | \$0.00                  | \$371,484.44           |
| Putnam      | \$1,304,227.08   | \$0.00                  | \$1,304,227.08         |
| Randolph    | \$1,708,049.47   | \$0.00                  | \$0.00                 |
| Ripley      | \$1,157,138.20   | \$0.00                  | \$601,711.87           |
| Rush        | \$630,071.64     | \$0.00                  | \$630,071.64           |
| Scott       | \$0.00           | \$0.00                  | \$495,997.38           |
| Shelby      | \$1,803,871.74   | \$0.00                  | \$0.00                 |
| Spencer     | \$1,706,139.75   | \$0.00                  | \$0.00                 |
| St. Joseph  | \$18,826,685.00  | \$0.00                  | \$0.00                 |
| Starke      | \$1,437,474.25   | \$0.00                  | \$172,496.91           |
| Steuben     | \$1,335,788.69   | \$0.00                  | \$213,726.19           |
| Sullivan    | \$913,435.13     | \$0.00                  | \$0.00                 |
| Tippecanoe  | \$10,478,584.10  | \$0.00                  | \$2,619,646.03         |
| Tipton      | \$756,975.48     | \$0.00                  | \$242,232.15           |
| Union       | \$258,234.53     | \$0.00                  | \$0.00                 |
| Vermillion  | \$290,048.60     | \$0.00                  | \$0.00                 |
| Vigo        | \$7,894,077.44   | \$0.00                  | \$0.00                 |
| Wabash      | \$1,142,885.46   | \$0.00                  | \$1,142,885.46         |
| Warren      | \$359,779.49     | \$0.00                  | \$100,738.26           |
| Warrick     | \$6,548,816.19   | \$0.00                  | \$0.00                 |
| Washington  | \$856,761.00     | \$0.00                  | \$856,761.00           |
| Wayne       | \$2,373,235.91   | \$0.00                  | \$0.00                 |
| Wells       | \$1,062,828.58   | \$0.00                  | \$850,262.86           |
| White       | \$915,641.32     | \$0.00                  | \$256,379.57           |
| Whitley     | \$1,104,710.82   | \$0.00                  | \$181,724.93           |
| Total       | \$199,208,602.88 | \$1,447,016.68          | \$44,896,556.74        |

Note: Amended on August 10, 2010 to reflect the repeal of the Homestead Credit rate by Cass County.

Note: Amended October 15, 2010 to reflect a decrease in the Homestead Credit rate by Cass County.

Note: Amended October 15, 2010 to reflect a decrease in the Homestead Credit rate by Jay County.

Note: Amended October 25, 2010 to reflect an increase in Library Tax Replacements by Hancock County.

Note: Amended October 25, 2010 to reflect a decrease in the Base CEDIT rate by Hancock County.

COUNTY ADJUSTED GROSS INCOME TAX RATES

CERTIFIED JULY 30, 2010

AMENDED OCTOBER 15, 2010

AMENDED OCTOBER 25, 2010

AMENDED NOVEMBER 24, 2010

| County Name | County<br>Adjusted Gross<br>Income Tax<br>I.C. 6-3.5-1.1-2 | County<br>Adjusted Gross<br>Income Tax<br>Correctional Facilities<br>(See Citations at the end<br>end of this table) | County<br>Adjusted Gross<br>Income Tax<br>Property Tax<br>Replacement<br>I.C. 6-3.5-1.1-24 | County<br>Adjusted Gross<br>Income Tax<br>Property Tax<br>Relief<br>I.C. 6-3.5-1.1-26 | County<br>Adjusted Gross<br>Income Tax<br>Public Safety<br>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%  | 1.0000%   | 0.0000%   |
| Blackford   | 1.0000%  | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Brown       | 1.0000%  | 0.0000%  | 0.2000%  | 0.5000%   | 0.2500%   |
| Carroll     | 1.0000%  | 0.0000%  | 0.2000%  | 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%  | 0.2500%   | 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%  | 0.0000%   | 0.0000%   |
| Elkhart     | 1.0000%  | 0.2500%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Floyd       | 0.7500%  | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Fountain    | 1.0000%  | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Franklin    | 1.0000%  | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Fulton      | 1.0000%  | 0.0000%  | 0.0000%  | 0.2500%   | 0.2500%   |
| Hancock     | 1.0000%  | 0.0000%  | 0.0000%  | 0.2500%   | 0.1500%   |
| Harrison    | 0.7500%  | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Hendricks   | 1.0000%  | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| 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%  | 0.2500%  | 0.3000%  | 1.0000%   | 0.2500%   |
| Jay         | 1.0000%  | 0.0000%  | 0.4000%  | 0.5000%   | 0.2000%   |
| Jennings    | 1.0000%  | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Johnson     | 1.0000%  | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Lagrange    | 1.0000%  | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| 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%  | 0.2000%  | 1.0000%   | 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%   | 0.0000%   |
| Orange      | 1.0000%  | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Owen        | 1.0000%  | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Parke       | 1.0000%  | 0.0000%  | 0.3000%  | 0.2500%   | 0.2500%   |
| Pulaski     | 1.0000%  | 0.3000%  | 0.4000%  | 1.0000%   | 0.0000%   |
| Putnam      | 1.0000%  | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Randolph    | 1.0000%  | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Ripley      | 1.0000%  | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Rush        | 1.0000%  | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Shelby      | 1.0000%  | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| 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%  | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Union       | 1.2500%  | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Vigo        | 0.7500%  | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Wabash      | 1.0000%  | 0.0000%  | 0.4000%  | 1.0000%   | 0.0000%   |
| Warren      | 1.0000%  | 0.0000%  | 0.3000%  | 0.2500%   | 0.2500%   |
| Washington  | 1.0000%  | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| 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%   | 0.0000%   |

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.

Note: Amended October 15, 2010 to reflect the adoption of a rate to provide property tax relief by Cass County.

Note: Amended October 15, 2010 to reflect the adoption of a rate to fund public safety by Cass County.

Note: Amended October 15, 2010 to reflect an increase in the rate for public safety by Jay County.

Note: Amended October 25, 2010 to reflect an increase in the rate for public safety by Hancock County.

Note: Amended October 25, 2010 to reflect an increase in the rate for Homestead credits by Hancock County.

Note: Amended November 24, 2010 to reflect an increase in the rate for public safety by Huntington County.

COUNTY OPTION INCOME TAX RATES  
CERTIFIED JULY 30, 2010

| County Name | County Option Income Tax<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%  | 0.0000%   | 0.0000%   |
| Allen       | 0.6000%                                    | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| 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%   | 0.0000%   |
| Dubois      | 0.6000%                                    | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Fayette     | 1.0000%                                    | 0.0000%  | 0.0000%  | 1.0000%   | 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%   | 0.0000%   |
| Howard      | 0.7000%                                    | 0.2000%  | 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%  | 0.2500%   | 0.2500%   |
| Marion      | 1.0000%                                    | 0.0000%  | 0.2700%  | 0.0000%   | 0.3500%   |
| Martin      | 0.8000%                                    | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%   |
| Miami       | 0.6000%                                    | 0.2500%  | 0.0000%  | 1.0000%   | 0.2500%   |
| Monroe      | 1.0000%                                    | 0.0500%  | 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%   | 0.0000%   |
| 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.

COUNTY ECONOMIC DEVELOPMENT INCOME TAX RATES  
 CERTIFIED JULY 30, 2010  
 AMENDED AUGUST 10, 2010  
 AMENDED OCTOBER 15, 2010  
 AMENDED OCTOBER 25, 2010

| County Name | County         | County                  | County                              |
|-------------|----------------|-------------------------|-------------------------------------|
|             | Economic Dev.  | Economic Dev.           | Economic Dev.                       |
|             | Income Tax     | Correctional Facilities | Income Tax                          |
|             | I.C. 6-3.5-7-5 | I.C. 6-3.5-7-24         | Homestead Credit<br>I.C. 6-3.5-7-25 |
| 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%                 | 0.1100%                             |
| 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%                 | 0.2500%                             |
| 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%                 | 0.2500%                             |
| Delaware    | 0.2000%        | 0.0000%                 | 0.2500%                             |
| Dubois      | 0.4000%        | 0.0000%                 | 0.0000%                             |
| Elkhart     | 0.2500%        | 0.0000%                 | 0.0000%                             |
| Fayette     | 0.2500%        | 0.0000%                 | 0.1200%                             |
| Floyd       | 0.3000%        | 0.0000%                 | 0.1000%                             |
| Fountain    | 0.0000%        | 0.0000%                 | 0.1000%                             |
| Franklin    | 0.2500%        | 0.0000%                 | 0.0000%                             |
| Fulton      | 0.1800%        | 0.0000%                 | 0.2500%                             |
| Gibson      | 0.5000%        | 0.0000%                 | 0.0000%                             |
| Grant       | 0.2500%        | 0.0000%                 | 0.0000%                             |
| Hancock     | 0.1500%        | 0.0000%                 | 0.0000%                             |
| Harrison    | 0.2500%        | 0.0000%                 | 0.0000%                             |
| Hendricks   | 0.2500%        | 0.0000%                 | 0.1500%                             |
| 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        | 0.2500%        | 0.2500%                 | 0.0000%                             |
| Kosciusko   | 0.3000%        | 0.0000%                 | 0.0000%                             |
| Lagrange    | 0.2500%        | 0.0000%                 | 0.1500%                             |
| Laporte     | 0.4500%        | 0.0000%                 | 0.0000%                             |
| Madison     | 0.0000%        | 0.0000%                 | 0.2500%                             |
| Martin      | 0.2000%        | 0.0000%                 | 0.0000%                             |
| Miami       | 0.2500%        | 0.0000%                 | 0.1900%                             |
| Montgomery  | 0.0000%        | 0.0000%                 | 0.1000%                             |



| County Name | County         | County                  | County           |
|-------------|----------------|-------------------------|------------------|
|             | Economic Dev.  | Economic Dev.           | Economic Dev.    |
|             | Income Tax     | Correctional Facilities | Income Tax       |
|             | I.C. 6-3.5-7-5 | I.C. 6-3.5-7-24         | Homestead Credit |
|             |                |                         | I.C. 6-3.5-7-25  |
| Morgan      | 0.2000%        | 0.0000%                 | 0.0700%          |
| 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%        | 0.0000%                 | 0.0600%          |
| Pike        | 0.4000%        | 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    | 0.5000%        | 0.0000%                 | 0.0000%          |
| Ripley      | 0.2500%        | 0.0000%                 | 0.1300%          |
| Rush        | 0.2500%        | 0.0000%                 | 0.2500%          |
| 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%        | 0.0000%                 | 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%                 | 0.0800%          |
| Union       | 0.2500%        | 0.0000%                 | 0.0000%          |
| Vermillion  | 0.1000%        | 0.0000%                 | 0.0000%          |
| Vigo        | 0.5000%        | 0.0000%                 | 0.0000%          |
| Wabash      | 0.2500%        | 0.0000%                 | 0.2500%          |
| Warren      | 0.2500%        | 0.0000%                 | 0.0700%          |
| Warrick     | 0.5000%        | 0.0000%                 | 0.0000%          |
| Washington  | 0.2500%        | 0.0000%                 | 0.2500%          |
| 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%          |

Note: Amended on August 10, 2010 to reflect the repeal of the Homestead Credit rate by Cass County.

Note: Amended October 15, 2010 to reflect a decrease in the Homestead Credit rate by Cass County.

Note: Amended October 15, 2010 to reflect a decrease in the Homestead Credit rate by Jay County.

Note: Amended October 25, 2010 to reflect a decrease in the Base CREDIT rate by Hancock County.

Note: Amended October 25, 2010 to reflect an increase in Library Tax Replacements by Hancock County.