



**WELLS COUNTY COUNCIL
ORDINANCE NO. 2020-02**

***An Ordinance Amending Wells County Council Ordinance No. 2005-11,
As Amended By Wells County Council Ordinance No. 2014-14,
Establishing The Imposition Of An Annual Excise Surtax
And An Annual Wheel Tax For Motor Vehicles
Registered In Wells County, Indiana***

WHEREAS, I.C. 6-3.5-4-2 authorizes the Wells County Council to impose, by ordinance, a county vehicle excise tax at the rate of not less than 2% or more than 10% on each motor vehicle subject to the annual excise tax registered in the County; and

WHEREAS, I.C. 6-3.5-5 authorizes the Wells County Council to impose by ordinance a local option annual Wheel Tax of not less than \$5.00 or not more than \$40.00 on each of six (6) classifications of motor vehicles not subject to the excise tax, registered in the County, Indiana; and

WHEREAS, I.C. 6-3.5-4-2 (b) was amended by P.L.178-2019, Sec. 2. to provided that the surtax on a vehicle may not be less than seven dollars and fifty cents (\$7.50); and

WHEREAS, I.C. 6-3.5-4 and I.C. 6-3.5-5 require that the local option Excise Surtax and local option Wheel Tax be imposed concurrently, and

WHEREAS, Wells County and the Cities and Towns in Wells County have experienced a severe short-fall in Gasoline Tax Funds needed to support the safe, all-weather operation of the road and street system in Wells County.

NOW, THEREFORE, BE IT ORDAINED by the WELLS COUNTY COUNCIL of WELLS COUNTY, INDIANA, that:

1. Beginning January 1, 2007, and until further amended by ordinance, all passenger vehicles, motorcycles, trucks with a declared gross weight that does not exceed eleven thousand (11,000) pounds, and motor driven cycles registered in Wells County, that are now subject to an excise tax shall also be subject to an annual excise surtax of 6% to be paid with the registration of said motor vehicles; however, the surtax on a vehicle may not be less than seven dollars and fifty cents (\$7.50).

2. As provided by I.C. 6-3.5-5-4, a vehicle is exempt from the annual Wheel Tax if the vehicle is:

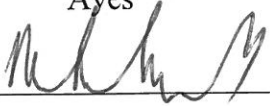
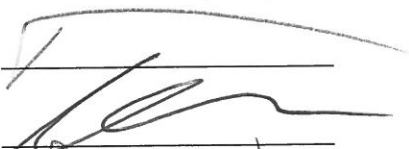
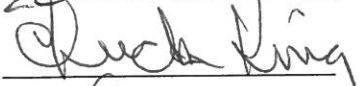


- (1) owned by this state;
- (2) owned by a state agency of this state;
- (3) owned by a political subdivision of this state;
- (4) subject to the annual license excise surtax imposed under IC 6-3.5-4;
- (5) a bus owned and operated by a religious or nonprofit youth organization and used to haul persons to religious services or for the benefit of their members;
- (6) a school bus; or
- (7) a motor vehicle that is funeral equipment and that is used in the operation of funeral services (as defined in IC 25-15-2-17).

3. The express or implied repeal or amendment of this Ordinance by any other Ordinance or part of any other Ordinance does not affect any rights or liabilities accrued, penalties incurred, or procedures begun prior to the effective date of this Ordinance. Those rights, liabilities, and proceedings are continued and penalties shall be imposed and enforced under the repealed or amended Ordinances as if this Ordinance had not been adopted.

4. No part of this Ordinance shall be interpreted to conflict with any local, State or Federal laws, and all reasonable efforts should be made to harmonize the same. Should any section or part of this Ordinance be declared by a Court of competent jurisdiction to be invalid such decision shall not affect the validity of the Ordinance as a whole, or any portion thereof other than the portion so declared to be invalid, and for this purpose the provisions of this Ordinance are hereby declared to be severable.


5. This Ordinance takes effect January 1, 2020.

Adopted by the Wells County Council, this 7th day of January, 2020, by the following vote:

| Ayes | Nays | Absent |
|---|-------|--------|
|  | _____ | _____ |
|  | _____ | _____ |
|  Duck King | _____ | _____ |
|  Vicki Andrews | _____ | _____ |
|  St. R. H. | _____ | _____ |

Jim Oswalt

Presented to me, the President of the Wells County Council and approved this
7th day of January, 2020.



Presiding Officer, Wells County Council

Attest:



Lisa McCormick, Auditor

This instrument was prepared by the Wells County Attorney, Roy R. Johnson, Attorney No. 4937-90, 116 South Main St., Bluffton, IN 46714. *I affirm, under penalties for perjury, that I have taken reasonable care to redact each Social Security number in this document, unless required by law. Lisa McCormick*