



**ORDINANCE # 2021-09**  
**ORDINANCE MODIFYING LOCAL INCOME TAX RATES**  
**Wells COUNTY**

**BE IT ORDAINED** by the County Council of Wells County  
 (Adopting Body) (County Name)

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)	1.4%	1.4%
Public Safety (IC 6-3.6-6)	.15%	.15%
Economic Development (IC 6-3.6-6)	.25%	.25%
Property Tax Relief Rate <sup>1</sup> (IC 6-3.6-5)	.30%	.23%
Special Purpose Rate <sup>2</sup> (IC 6-3.6-7- )	%	%
Correctional or Rehabilitation Facilities <sup>3</sup> (IC 6-3.6-6-2.7)	%	.07%

- 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 passed under HEA 1263-2018. 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 Revenue <sup>4</sup>
All Property Tax Allocation Categories	86%	86%
1% Allocation Type Homesteads eligible for a credit under IC 6-1.1-20.6-7.5.	14%	14%
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 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	.40%	.40%

.....  
**BE IT FURTHER ORDAINED** that a public hearing was held on the proposed local income tax rate modifications on September 7, 2021. 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 Wells County Council this (Adopting Body)

7th day of September, 2021.

AYE St. R. H.  
James E. Brown  
Dickie Andrews  
Duel King

NAY  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Attest: Jim McCormick, Fiscal Officer

I affirm under the penalties for perjury, that I have taken reasonable care to redact each Social Security number in this document, unless required by law.

Prepared by: Lisa McCormick

Wells County Auditor  
(GOVERNMENTAL UNIT)

To: News-Banner Publications, P.O. Box 436, Bluffton, IN 46714

Wells County, Indiana

Legal Notice

**PUBLISHER'S CLAIM**

20213974 MISC \$0.00  
09/01/2021 02:04:45P 2 PGS  
Carolyn C Berisch  
Wells County Recorder IN  
Recorded as Presented  
[REDACTED]

LINE COUNT

Display Master (Must not exceed two actual lines, neither of which shall total more than four solid lines of type in which the body of the advertisement is set) - number of equivalent lines  
Head - number of lines.....  
Body - number of lines.....  
Tail - number of lines.....  
Total number of lines in notice.....

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_ 81  
\_\_\_\_\_ 1  
\_\_\_\_\_ 82

COMPUTATION OF CHARGES

82 lines, 2 columns wide equals 164 equivalent lines  
at 0.4988 cents per line..... \$81.80  
Additional charges for notices containing rule or tabular work  
(50 percent of above amount).....  
Charge for extra proofs of publication (\$1.00 for each proof  
in excess of two).....  
TOTAL AMOUNT OF CLAIM..... \$81.80

DATA FOR COMPUTING COST

Width of single column: 9p9  
Number of insertions: 1  
Size of type: 7 points

Pursuant to the provisions and penalties of IC 5-11-10-1, I hereby certify that the foregoing account is just and correct, that the amount claimed is legally due, after allowing all just credits, and that no part of the same has been paid.

I also certify that the printed matter attached hereto is a true copy, of the same column width and type size, which was duly published in said paper 1 times. The dates of publication being as follows:  
19-Aug-21

Additionally, the statement check below is true and correct:

- \_\_\_\_\_ Newspaper does not have a Web site.
- Newspaper has a web site and this public notice was posted on the same day as it was published in the newspaper.
- \_\_\_\_\_ Newspaper has a Web site, but due to technical problem or error, public notice was posted on \_\_\_\_\_.
- \_\_\_\_\_ Newspaper has a Web site but refuses to post the public notice.

Martha A. Poling  
Martha A. Poling

Title \_\_\_\_\_  
Business Manager

Date 19-Aug-21

Prepared by: Martha A. Poling

I affirm under the penalties for perjury, that I have taken reasonable care to redact each Social Security number in this document, unless required by law.

x LISA McComick

**NOTICE TO TAXPAYERS  
HEARING ON PROPOSED LOCAL INCOME TAX  
ORDINANCES 2021-09**

Notice is hereby given to the taxpayers of Wells County, Wells County, Indiana, that the Wells County Council will consider at the Annex Meeting Room, 223 W. Washington St, Bluffton, IN at 7:00 o'clock am/pm on September 7, 2021, the following proposed ordinance regarding the local income tax imposed within Wells County.

**ORDINANCES 2021-09  
ORDINANCE MODIFYING LOCAL INCOME TAX RATES  
Wells COUNTY**

**BE IT ORDAINED** by the County Council of Wells County 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 6-3.6-8)	1.4%	1.4%
Public Safety (IC 6-3.6-6)	.15%	.15%
Economic Development (IC 6-3.6-6)	.25%	.25%
Property Tax Relief Rate (IC 6-3.6-5)	.30%	.20%
Special Purpose Rate (IC 6-3.6-7)	%	%
Correctional or Rehabilitation Facilities (IC 6-3.6-2.7)	%	.10%

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 passed under HEA 1263-2018. 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 Revenue*
All Property Tax Allocation Categories	88%	88%
1% Allocation Type	14%	14%
Homesteads 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 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	.4%	.4%

**BE IT FURTHER ORDAINED** that a public hearing was held on the proposed local income tax rate modifications on September 7, 2021. 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 Wells County Council this 7th day of September, 2021.

**AYE** \_\_\_\_\_ **NAY** \_\_\_\_\_  
Attest: \_\_\_\_\_ Fiscal Officer

After the public hearing, the Wells County Council may act on the proposed 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 10th day of August, 2021.

Wells County Auditor  
(GOVERNMENTAL UNIT)

To: Ossian Journal, P.O. Box 438, Bluffton, IN 46714

Wells County, Indiana

Legal Notice

**PUBLISHER'S CLAIM**

20213975 MISC \$0.00  
09/01/2021 02:04:45P 2 PGS  
Carolyn C Bertsch  
Wells County Recorder IN  
Recorded as Presented

LINE COUNT

Display Master (Must not exceed two actual lines, neither of which shall total more than four solid lines of type in which the body of the advertisement is set) -- number of equivalent lines

Head -- number of lines.....

Body -- number of lines.....

Tail -- number of lines.....

Total number of lines in notice.....

81  
1  
82

COMPUTATION OF CHARGES

82 lines, 2 columns wide equals 164 equivalent lines  
at 0.4988 cents per line..... \$81.80

Additional charges for notices containing rule or tabular work  
(50 percent of above amount).....

Charge for extra proofs of publication (\$1.00 for each proof  
in excess of two).....

TOTAL AMOUNT OF CLAIM..... \$81.80

DATA FOR COMPUTING COST

Width of single column: 9p9  
Number of insertions: 1  
Size of type: 7 points

Pursuant to the provisions and penalties of IC 5-11-10-1, I hereby certify that the foregoing account is just and correct, that the amount claimed is legally due, after allowing all just credits, and that no part of the same has been paid.

I also certify that the printed matter attached hereto is a true copy, of the same column width and type size, which was duly published in said paper 1 times. The dates of publication being as follows:  
19-Aug-21

Additionally, the statement check below is true and correct:

- Newspaper does not have a Web site.
- Newspaper has a web site and this public notice was posted on the same day as it was published in the newspaper.
- Newspaper has a Web site, but due to technical problem or error, public notice was posted on \_\_\_\_\_.
- Newspaper has a Web site but refuses to post the public notice.

Martha A. Poling  
Martha A. Poling

Title Business Manager

Date 19-Aug-21

I affirm under the penalties for perjury, that I have taken reasonable care to redact each Social Security number in this document, unless required by law.

Prepared by: Martha A. Poling

LIBA McCormick

**NOTICE TO TAXPAYERS  
HEARING ON PROPOSED LOCAL INCOME TAX  
ORDINANCE 2021-09**

Notice is hereby given to the taxpayers of Wells County, Wells County, Indiana, that the Wells County Council will consider at the Annex Meeting Room, 223 W. Washington St, Bluffton, IN at 7:00 o'clock am/pm on September 7, 2021, the following proposed ordinance regarding the local income tax imposed within Wells County.

**ORDINANCE 2021-09  
ORDINANCE MODIFYING LOCAL INCOME TAX RATES  
Wells COUNTY**

**BE IT ORDAINED** by the County Council of Wells County 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 6-3.6-8)	1.4%	1.4%
Public Safety (IC 6-3.6-8)	15%	15%
Economic Development (IC 6-3.6-6)	25%	25%
Property Tax Relief Rates (IC 6-3.6-5)	30%	20%
Special Purpose Rates (IC 6-3.6-7)	%	%
Correctional or Rehabilitation Facilities (IC 6-3.6-2.7)	%	10%

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 passed under HEA 1263-2018. 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 6-3.6-5-4)	Existing Percent of Revenue	Proposed Percent of Revenue
All Property Tax Allocation Categories	88%	88%
1% Allocation Type Homesteads eligible for a credit under IC 6-1.1-20.6-7.5.	14%	14%
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(a), 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 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 6-3.6-8)	%	%
The levy freeze rate after adoption will be as follows:		
Local Income Tax Type	Existing Rate	Proposed Rate
Levy Freeze Rate	4%	4%

**BE IT FURTHER ORDAINED** that a public hearing was held on the proposed local income tax rate modifications on September 7, 2021. Proper notice of the public hearing was provided pursuant to IC 6-3-1.

Duly adopted by the following vote of the members of said Wells County Council this 7th day of September, 2021.

**AYE** \_\_\_\_\_ **NAY** \_\_\_\_\_  
Attest: \_\_\_\_\_ Fiscal Officer

After the public hearing, the Wells County Council may act on the proposed 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 10th day of August, 2021.

Wells County Council  
nb 8/19  
hapaxip