



**ORDINANCE # 2022-16**  
**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 6-3.6-6)	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)	.23%	.23%
Special Purpose Rate <sup>2</sup> (IC 6-3.6-7- )	0%	0%
Correctional or Rehabilitation Facilities <sup>3</sup> (IC 6-3.6-6-2.7)	.07%	.07%
Emergency Medical Service <sup>4</sup> (IC 6-3.6-6-2.8)	0%	0%

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 for the rate.

Note 3: This is new option for 2018 passed under HEA 1263. 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.

Note 4: This is a new option for 2022 passed under HEA 1246. 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. The option is only available to counties that (1) provide emergency medical services for all local units in the county; and (2) pay one hundred percent (100%) of the costs to provide those services.

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	%	%
1% Allocation Type: <i>Homesteads eligible for a credit under IC 6-1.1-20.6-7.5.</i>	50%	85%
2% Allocation Type <i>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.</i>	%	15%
3% Allocation Type <i>Nonresidential real property, personal property, and other tangible property eligible for a credit under IC 6-1.1-20.6-7.5.</i>	%	%
Residential property, as defined in IC 6-1.1-20.6-4.	%	%
Qualified Residential Property <i>Refers to any of the following, apartment complex, homestead, or residential rental property<sup>5</sup></i>	50%	

Note 4: As per IC 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%.

Note 5: Qualified Residential Property is no longer an option for Property Tax Relief. The row is being added to the template to allow counties still using the designation to report their current configuration as they change to an active Property Tax Relief option available under IC 6-3.6.

**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 6   , 2022   . 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    6th    day of    September     , 2022   .

AYE

Steve Huggins  
Todd Mahnensmith  
Jim Duval  
Scott Elzai  
Sevyn Wheeler  
Vicki Andrews  
Chuck King

NAY

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Attest:     , 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**

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.....	<u>92</u>
Body -- number of lines.....	<u>1</u>
Tail -- number of lines.....	<u>93</u>
Total number of lines in notice.....	<u>93</u>

COMPUTATION OF CHARGES

<u>93</u> lines, <u>2</u> columns wide equals <u>186</u> equivalent lines	
at <u>0.5128</u> cents per line.....	<u>\$95.38</u>
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.....	<u>\$95.38</u>

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:  
18-Aug-22

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 18-Aug-22

**NOTICE TO TAXPAYERS  
HEARING ON PROPOSED LOCAL INCOME TAX  
ORDINANCE # 2022-16**

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 pm on September 6, 2022, the following proposed ordinance regarding the local income tax imposed within Wells County.

**ORDINANCE# 2022-16  
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 6-3.6-6)	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)	.23%	.23%
Special Purpose Rate <sup>2</sup> (IC 6-3.6-7- )	0%	0%
Correctional or Rehabilitation Facilities <sup>3</sup> (IC 6-3.6-6-2.7)	.07%	.07%
Emergency Medical Service <sup>4</sup> (IC 6-3.6-6-2.8)	0%	0%

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 for the rate.

Note 3: This is new option for 2018 passed under HEA 1263. 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.

Note 4: This is a new option for 2022 passed under HEA 1246. 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. The option is only available to counties that (1) provide emergency medical services for all local units in the county; and (2) pay one hundred percent (100%) of the costs to provide those services.

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	%	%
1% Allocation Type: <i>Homessteads eligible for a credit under IC 6-1.1-20.6-7.5.</i>	50%	85%
2% Allocation Type <i>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.</i>	%	15%
3% Allocation Type <i>Nonresidential real property, personal property, and other tangible property eligible for a credit under IC 6-1.1-20.6-7.5.</i>	%	%
Residential property, as defined in IC 6-1.1-20.6-4. Qualified Residential Property <i>Refers to any of the following, apartment complex, homestead, or residential rental property<sup>2</sup></i>	50%	%

Note 4: As per IC 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%.

Note 5: Qualified Residential Property is no longer an option for Property Tax Relief. The row is being added to the template to allow counties still using the designation to report their current configuration as they change to an active Property Tax Relief option available under IC 6-3.6.

**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 6, 2022. 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 6th day of September, 2022.

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

After the public hearing, the Wells County Council may take action 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 2nd day of August, 2022.

Wells County Council  
of, nb 8/18  
hspaxlp

Wells County Auditor  
(GOVERNMENTAL UNIT)

To: Ossian Journal , P.O. Box 436, Bluffton, IN 46714

Wells County, Indiana

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Special Purpose Rate <sup>2</sup> (IC 6-3.6-7)	0%	0%
Correctional or Rehabilitation Facilities <sup>3</sup> (IC 6-3.6-8-2, 7)	.07%	.07%
Emergency Medical Service <sup>4</sup> (IC 6-3.6-6-2.8)	0%	0%

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

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Wells County Council  
oj, nb 8/18  
hspaxlp