20223865 ORDIN \$0.00 09/07/2022 02:43:03P 6 PGS Carolyn C Bertsch Wells County Recorder IN Recorded as Presented

ORDINANCE #_2022-16_ ORDINANCE MODIFYING LOCAL INCOME TAX RATES __WELLS_ COUNTY

BE IT ORDA	AINED by the	County Cou	uncilof	Wells Count	ty
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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 ¹ (IC 6-3.6-5)	.23%	.23%
Special Purpose Rate ² (IC 6-3.6-7-)	0%	0%
Correctional or Rehabilitation Facilities ³	.07%	.07%
(IC 6-3.6-6-2.7)		
Emergency Medical Service ⁴ (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 ⁴
All Property Tax Allocation Categories	%	%
1% Allocation Type:	50%	85%
Homesteads eligible for a credit under IC 6-1.1-20.6-7.5.		
2% Allocation Type	%	15%
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 IC 6-1.1-20.6-4.	%	%
Qualified Residential Property Refers to any of the following, apartment complex, homestead, or residential rental property ⁵	50%	

	Note 4: As per IC 6-3.6-5-6(e), a county material categories, but the overall percentage sum to 100%. Note 5: Qualified Residential Property is not is being added to the template to allow current configuration as they change under IC 6-3.6.	e in the Proposed Percent o longer an option for Pro ow counties still using the	of Revenue column must perty Tax Relief. The row designation to report their
	OPTIONAL: FOR LEVY FREEZ	ZE COUNTIES ONLY	
	The expenditure rate includes a rate associathe former local option income tax statutes.	ted with a levy freeze rate	previously imposed under
	Allocation Rate Category	Existing LIT Rate	Proposed LIT Rate
	Certified Shares (IC 6-3.6-6)	%	%
	The levy freeze rate after adoption will be a Local Income Tax Type	s follows: Existing Rate	Proposed Rate
	Levy Freeze Rate	.40%	.40%
	BE IT FURTHER ORDAINED that a put tax rate modifications onSeptember 6 provided pursuant to IC 5-3-1. Duly adopted by the following vote of the re	_, 2022 Proper notice of members of saidWel	of the public hearing was
Steve fluggiks Tadd Mahnensna Jim Oswalt Scott Elzerj Seyh Whick Vicki Andro Uhuck King	AYE Stull I	NAY	
	Attest: 1 Um 7/14 Almin	. 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. Propared by: LIBA McCormick

, Fiscal Officer

Form Prescribed by State Board of Accounts		General Form No. 99F	P (Rev. 2009A)
Wells County Auditor	To: News-Banner Pi	ublications, P.O. Box 436, Bluffto	on, IN 46714
(GOVERNMENTAL UNIT)			,
Wells County, Indiana	Legal Notice		
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at <u>0.5128</u> cents per line			\$95.38
Additional charges for notices containing (50 percent of above amount)		<u> </u>	
Charge for extra proofs of publication (\$ in excess of two)			
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	Title _	Business Manager	
Date 18-Aug-22		pusiness Mailagei	

18-Aug-22

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 MODISYING LOCAL INCOME TAY RATES

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

	그리는데 그렇다 나면지?	Existing Li	T Proposed	LIT
Allocation Rate	Category	Rato	Rate	No.
Certified Shares (IC	6-3,6-6)	1.4%	1.4%	
Public Safety (IC 6-	3.6-6)	.15%	.15%	
Economic Develops	nent (IC 6-3.6-6)	.25%	.25%	
Property Tax Relief		.23%	.23%	
Special Purpose Ra		0%	0%	
Correctional or Reh	abilitation Facilities	3 .07%	.07%	
(IC 6-3.6-6-2, 7)	0	0.001 00/	00/	YH.

Emergency Medical Service* (IC 6-3.6-6-2.8) 0%

Note 1: Units are encouraged to consider both the county property tax relief LIT rate and the application of properly 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.

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 in the county; and (2) pay one hundred percent (100%) of the costs to provide those services.

Property Tax Credit Exis Allocation Categories Perc ((C 6-3.6-5-6) of Rev	ent	Proposed Percent of Revenue
All Property Tax Allocation Categories	%	%
1% Allocation Type:	50%	85%
Homesteads eligible for a credit under		
IC 6-1.1-20.6-7.5.		
2% Allocation Type	%	15%
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.		area da de deservi
Residential property, as defined in IC 6-1,1-20.6-4.	%	%
Qualified Residential Property	50%	
Refers to any of the following, apartment complex,		
homestead, or residential rental property		

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 counerty lax 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** .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.

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. tions on the proposed ordinance.

Dated this 2nd day of August, 2022.

Wells County Council oj, nb 8/18 hspaxip

Wells Count	y Auditor	To: Ossian Journ	al , P.O. Box 436, Bluffton, IN	46714
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Additionally	y, the statement ch	heck below is true and correct:		
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	Newspa	per has a web site and this pul	olic notice was posted on the san	ne day as it was
		ed in the newspaper.		
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		Title	e	
			Business Manager	
Date	18-A	Nug-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

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그는 사람들이 하는 사람들이 가지 않는 사람들이 되었다.	Existing I	.iT P	roposed	LIT
Allocation Rate Category	Rate		Rate	
Certified Shares (IC 6-3.6-6)	1.4%	devices:	1.4%	
Public Safety (IC 6-3.6-6)	15%		.15%	1000
Economic Development (IC 6-3,6-6)	25%		.25%	
Property Tax Relief Rate (IC 6-3.6-5)	.23%		.23%	
Special Purpose Rate ² (IC 6-3.6-7-)	0%		0%	
Correctional or Rehabilitation Facilities3	07%		.07%	
(IC 6-3.6-6-2.7)				
Emergency Medical Service ⁴ (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 properly 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.

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	Allocation Categories Perc	iting cent venue	Proposed Percent of Revenue ⁴
	All Property Tax Allocation Categories	%	%
l	1% Allocation Type:	50%	85%
l	Homesteads eligible for a credit under		
ŀ	IC 6-1.1-20.6-7.5.		
	2% Allocation Type	%	15%
	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		
ļ	under IC 6-1.1-20.6-7.5.		
	Residential property, as defined in IC 6-1.1-20.6-4. Qualified Residential Property	- %	%
١,	Potern to any of the following anadment assertant	50%	
	Refers to any of the following, apartment complex,		

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%.

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ties 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%

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.

Attest:
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. tions on the proposed ordinance

Dated this 2nd day of August, 2022.

Wells County Council oj, nb 8/18 hspaxlp