

ORDINANCE #2025-07
ORDINANCE MODIFYING LOCAL INCOME TAX RATES
WELLS COUNTY

BE IT ORDAINED by the County Council of Wells 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) | .20% | .27% |
| Economic Development (IC 6-3.6-6) | .25% | .25% |
| Property Tax Relief Rate (IC 6-3.6-5) | .14% | 0% |
| Special Purpose Rate (IC 6-3.6-7-) | 0% | 0% |
| Correctional or Rehabilitation Facilities (IC 6-3.6-6-2.7) | .07% | .07% |
| Emergency Medical Service (IC 6-3.6-6-2.8) | .04% | .11% |
| Staff Expenses for State Judicial System (IC 6-3.6-6-2.9) | 0% | 0% |
| Acute Hospital Care (IC 6-3.6-6-2.9) | 0% | 0% |
| Homestead Property Tax Replacement Credits (IC 6-3.6-6-3.1) | 0% | 0% |

| Property Tax Credit Allocation Categories (IC 6-3.6-5-6) | Existing Percent of Revenue | Proposed Percent of Revenue |
|--|-----------------------------|-----------------------------|
| All Property Tax Allocation Categories | % | % |
| 1% Allocation Type: Homesteads eligible for a credit under IC 6-1.1-20.6-7.5. | 85% | 0% |
| 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. | 15% | 0% |
| 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 | % | |

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FOR COUNTIES DIRECTING A PORTION OF PUBLIC SAFETY REVENUE TO PSAP

The public safety allocation identified above includes revenue associated with an expenditure rate that was previously authorized for the purposes of funding the county's public safety access

point ("PSAP"). The revenue associated with this rate shall be directed to the PSAP prior to the distribution of the remainder of the public safety revenue.

| Allocation Rate Category | Existing LIT Rate | Proposed LIT Rate |
|----------------------------|-------------------|-------------------|
| Public Safety (IC 6-3.6-6) | .20% | .27% |

| Local Income Tax Type | Existing PSAP Rate | Proposed PSAP Rate |
|---------------------------------|--------------------|--------------------|
| Public Safety Access Point Rate | .05% | .12% |

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THIS SECTION IS RESERVED 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) | 1.00% | 1.00% |

The levy freeze rate after adoption will be as follows:

| Local Income Tax Type | Existing Rate | Proposed Rate |
|-----------------------|---------------|---------------|
| Levy Freeze Rate | .4% | .4% |

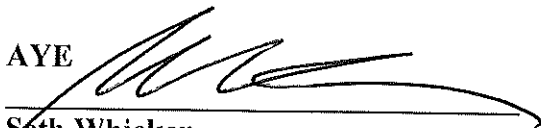
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BE IT FURTHER ORDAINED that a public hearing was held on the proposed local income tax rate modifications on October 7, 2025. Proper notice of the public hearing was provided pursuant to IC 5-3-1.

Duly adopted by the following vote of the members of said Wells County Council this 7th day of October 2025.

AYE

NAY


Seth Whicker


Vicki Andrews



Steve Huggins


Todd Mahnensmith


Scott Elzey


Brandon Harnish


Brian Lambert

Attest: 
Lisa McCormick, Fiscal Officer

This instrument was prepared by Wells County Council. 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, Auditor