

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH  
100 NORTH SENATE AVENUE N1058  
INDIANAPOLIS, IN 46204  
PHONE (317) 232-3777  
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## *Certification of Local Option Income Tax – Budget Year 2014 Adams County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-6-30(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county income tax council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-6-30 requires the Department and the Department of Revenue ("DOR") to certify the COIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Adams County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	388,182	786,457
<b>Corresponding Income Tax Rate:</b>	<u>0.0634</u>	<u>0.1283</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1268%</u>	<u>0.1283%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner  
Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-6-32 also allows a county to adopt an additional COIT to:

1. Provide local property tax replacement credits to all property;
2. Provide or increase the homestead credit percentage uniformly; or
3. Provide local property tax replacement credits to qualified residential property.

This additional COIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-6-31 also allows a county to adopt an additional COIT for Public Safety. In order to adopt this additional COIT, a county must have adopted a 0.25% rate for the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief, or a combination of both. The Public Safety COIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014* *Allen County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-6-30(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county income tax council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-6-30 requires the Department and the Department of Revenue ("DOR") to certify the COIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Allen County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	5,531,193	11,206,197
<b>Corresponding Income Tax Rate:</b>	<u>0.0680</u>	<u>0.1377</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1360%</u>	<u>0.1377%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
**Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-6-32 also allows a county to adopt an additional COIT to:

4. Provide local property tax replacement credits to all property;
5. Provide or increase the homestead credit percentage uniformly; or
6. Provide local property tax replacement credits to qualified residential property.

This additional COIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-6-31 also allows a county to adopt an additional COIT for Public Safety. In order to adopt this additional COIT, a county must have adopted a 0.25% rate for the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief, or a combination of both. The Public Safety COIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014 Bartholomew County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Bartholomew County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	1,249,593	2,531,675
<b>Corresponding Income Tax Rate:</b>	<u>0.0630</u>	<u>0.1275</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1260%</u>	<u>0.1275%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner  
Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

7. Provide local property tax replacement credits to all property;
8. Provide or increase the homestead credit percentage uniformly; or
9. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014 Benton County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Benton County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	143,956	291,654
<b>Corresponding Income Tax Rate:</b>	<u>0.0791</u>	<u>0.1601</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1582%</u>	<u>0.1601%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
Department of Local Government Finance

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

10. Provide local property tax replacement credits to all property;
11. Provide or increase the homestead credit percentage uniformly; or
12. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014 Blackford County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Blackford County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	165,844	336,000
<b>Corresponding Income Tax Rate:</b>	<u>0.0800</u>	<u>0.1621</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1600%</u>	<u>0.1621%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner  
Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

13. Provide local property tax replacement credits to all property;
14. Provide or increase the homestead credit percentage uniformly; or
15. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014 Boone County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-6-30(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county income tax council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-6-30 requires the Department and the Department of Revenue ("DOR") to certify the COIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Boone County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	574,594	1,164,127
<b>Corresponding Income Tax Rate:</b>	<u>0.0249</u>	<u>0.0503</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.0498%</u>	<u>0.0503%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner  
Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-6-32 also allows a county to adopt an additional COIT to:

16. Provide local property tax replacement credits to all property;
17. Provide or increase the homestead credit percentage uniformly; or
18. Provide local property tax replacement credits to qualified residential property.

This additional COIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-6-31 also allows a county to adopt an additional COIT for Public Safety. In order to adopt this additional COIT, a county must have adopted a 0.25% rate for the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief, or a combination of both. The Public Safety COIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014 Brown County*

### **Operating (Levy Freeze) LOIT:**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue to certify the rate that must be imposed in a county to raise tax revenues as specified. Therefore, the Department and the Department of Revenue certify the following rates for Brown County:

<b>2014 Total Certified LOIT Rate:</b>	<b>0.4229%</b>
<b>2014 Rate for Levy Freeze:</b>	<b>0.3955%</b>
<b>2014 Rate for Property Tax Relief*:</b>	<b>0.0274%</b>

\*This rate is continued from 2009 and is in addition to any rate adopted by Brown County under IC 6-3.5-1.1-26. Under IC 6-3.5-1.5-1(d), unless a new ordinance is passed to the contrary: "Notwithstanding IC 6-3.5-1.1-24(h), and IC 6-3.5-6-30(h), if a county has adopted an income tax rate under IC 6-3.5-1.1-24 or IC 6-3.5-6-30 to replace property tax levy growth, the part of the tax rate under IC 6-3.5-1.1-24 or IC 6-3.5-6-30 that was used before January 1, 2009, to reduce levy growth in the county family and children's fund property tax levy and the children's psychiatric residential treatment services property tax levy shall instead be used for property tax relief in the same manner that a tax rate under IC 6-3.5-1.1-26 or IC 6-3.5-6-32 is used for property tax relief." Please contact Courtney Schaafsma at [cschaafsma@dlgf.in.gov](mailto:cschaafsma@dlgf.in.gov) with any questions about this provision.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
**Department of Local Government Finance**

### **Other LOIT Options**

#### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 allows a county to adopt an additional CAGIT to:

1. Provide local property tax replacement credits to all property;
2. Provide or increase the homestead credit percentage uniformly; or
3. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

#### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 allows a county to adopt an additional CAGIT for Public Safety. To adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014 Carroll County*

### **Operating (Levy Freeze) LOIT:**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue to certify the rate that must be imposed in a county to raise tax revenues as specified. Therefore, the Department and the Department of Revenue certify the following rates for Carroll County:

<b>2014 Total Certified LOIT Rate:</b>	<b>0.3738%</b>
<b>2014 Rate for Levy Freeze:</b>	<b>0.3738%</b>
<b>2014 Rate for Property Tax Relief*:</b>	<b>0.0000%</b>

\*This rate is continued from 2009 and is in addition to any rate adopted by Carroll County under IC 6-3.5-1.1-26. Under IC 6-3.5-1.5-1(d), unless a new ordinance is passed to the contrary: "Notwithstanding IC 6-3.5-1.1-24(h), and IC 6-3.5-6-30(h), if a county has adopted an income tax rate under IC 6-3.5-1.1-24 or IC 6-3.5-6-30 to replace property tax levy growth, the part of the tax rate under IC 6-3.5-1.1-24 or IC 6-3.5-6-30 that was used before January 1, 2009, to reduce levy growth in the county family and children's fund property tax levy and the children's psychiatric residential treatment services property tax levy shall instead be used for property tax relief in the same manner that a tax rate under IC 6-3.5-1.1-26 or IC 6-3.5-6-32 is used for property tax relief." Please contact Courtney Schaafsma at [cschaafsma@dlgf.in.gov](mailto:cschaafsma@dlgf.in.gov) with any questions about this provision.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
**Department of Local Government Finance**

### **Other LOIT Options**

#### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 allows a county to adopt an additional CAGIT to:

4. Provide local property tax replacement credits to all property;
5. Provide or increase the homestead credit percentage uniformly; or
6. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

#### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 allows a county to adopt an additional CAGIT for Public Safety. To adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014* *Cass County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Cass County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	537,818	1,089,619
<b>Corresponding Income Tax Rate:</b>	<u>0.0837</u>	<u>0.1695</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1674%</u>	<u>0.1695%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
**Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

19. Provide local property tax replacement credits to all property;
20. Provide or increase the homestead credit percentage uniformly; or
21. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014* *Clark County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Clark County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	1,369,846	2,775,308
<b>Corresponding Income Tax Rate:</b>	<u>0.0653</u>	<u>0.1322</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1306%</u>	<u>0.1322%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
**Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

22. Provide local property tax replacement credits to all property;
23. Provide or increase the homestead credit percentage uniformly; or
24. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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## *Certification of Local Option Income Tax – Budget Year 2014* *Clay County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Clay County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	162,148	328,512
<b>Corresponding Income Tax Rate:</b>	<u>0.0371</u>	<u>0.0751</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.0742%</u>	<u>0.0751%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
**Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

25. Provide local property tax replacement credits to all property;
26. Provide or increase the homestead credit percentage uniformly; or
27. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014* *Clinton County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Clinton County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	459,012	929,959
<b>Corresponding Income Tax Rate:</b>	<u>0.0798</u>	<u>0.1617</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1596%</u>	<u>0.1617%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
Department of Local Government Finance

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

28. Provide local property tax replacement credits to all property;
29. Provide or increase the homestead credit percentage uniformly; or
30. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014* *Crawford County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Crawford County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	108,249	219,312
<b>Corresponding Income Tax Rate:</b>	<u>0.0746</u>	<u>0.1511</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1492%</u>	<u>0.1511%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
**Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

31. Provide local property tax replacement credits to all property;
32. Provide or increase the homestead credit percentage uniformly; or
33. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014 Daviess County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Daviess County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	407,845	826,294
<b>Corresponding Income Tax Rate:</b>	<u>0.0731</u>	<u>0.1480</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1462%</u>	<u>0.1480%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
Department of Local Government Finance

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

34. Provide local property tax replacement credits to all property;
35. Provide or increase the homestead credit percentage uniformly; or
36. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014* *Dearborn County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-6-30(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county income tax council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-6-30 requires the Department and the Department of Revenue ("DOR") to certify the COIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Dearborn County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	561,309	1,137,212
<b>Corresponding Income Tax Rate:</b>	<u>0.0493</u>	<u>0.0999</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.0986%</u>	<u>0.0999%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
**Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-6-32 also allows a county to adopt an additional COIT to:

37. Provide local property tax replacement credits to all property;
38. Provide or increase the homestead credit percentage uniformly; or
39. Provide local property tax replacement credits to qualified residential property.

This additional COIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-6-31 also allows a county to adopt an additional COIT for Public Safety. In order to adopt this additional COIT, a county must have adopted a 0.25% rate for the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief, or a combination of both. The Public Safety COIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014* *Decatur County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Decatur County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	280,554	568,402
<b>Corresponding Income Tax Rate:</b>	<u>0.0577</u>	<u>0.1169</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1154%</u>	<u>0.1169%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
**Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

40. Provide local property tax replacement credits to all property;
41. Provide or increase the homestead credit percentage uniformly; or
42. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014 DeKalb County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for DeKalb County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	526,346	1,066,377
<b>Corresponding Income Tax Rate:</b>	<u>0.0650</u>	<u>0.1317</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1300%</u>	<u>0.1317%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner  
Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

43. Provide local property tax replacement credits to all property;
44. Provide or increase the homestead credit percentage uniformly; or
45. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014 Delaware County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-6-30(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county income tax council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-6-30 requires the Department and the Department of Revenue ("DOR") to certify the COIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Delaware County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	1,983,316	4,018,198
<b>Corresponding Income Tax Rate:</b>	<u>0.1076</u>	<u>0.2180</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.2152%</u>	<u>0.2180%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner  
Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-6-32 also allows a county to adopt an additional COIT to:

46. Provide local property tax replacement credits to all property;
47. Provide or increase the homestead credit percentage uniformly; or
48. Provide local property tax replacement credits to qualified residential property.

This additional COIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-6-31 also allows a county to adopt an additional COIT for Public Safety. In order to adopt this additional COIT, a county must have adopted a 0.25% rate for the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief, or a combination of both. The Public Safety COIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014 Dubois County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-6-30(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county income tax council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-6-30 requires the Department and the Department of Revenue ("DOR") to certify the COIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Dubois County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	434,926	881,160
<b>Corresponding Income Tax Rate:</b>	<u>0.0386</u>	<u>0.0782</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.0772%</u>	<u>0.0782%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner  
Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-6-32 also allows a county to adopt an additional COIT to:

49. Provide local property tax replacement credits to all property;
50. Provide or increase the homestead credit percentage uniformly; or
51. Provide local property tax replacement credits to qualified residential property.

This additional COIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-6-31 also allows a county to adopt an additional COIT for Public Safety. In order to adopt this additional COIT, a county must have adopted a 0.25% rate for the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief, or a combination of both. The Public Safety COIT rate can be adopted up to a maximum of 0.25%.

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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## *Certification of Local Option Income Tax – Budget Year 2014 Elkhart County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Elkhart County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	2,705,696	5,481,740
<b>Corresponding Income Tax Rate:</b>	<u>0.0716</u>	<u>0.1450</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1432%</u>	<u>0.1450%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner  
Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

52. Provide local property tax replacement credits to all property;
53. Provide or increase the homestead credit percentage uniformly; or
54. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014* *Fayette County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-6-30(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county income tax council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-6-30 requires the Department and the Department of Revenue ("DOR") to certify the COIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Fayette County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	376,376	762,537
<b>Corresponding Income Tax Rate:</b>	<u>0.1102</u>	<u>0.2232</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.2204%</u>	<u>0.2232%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
**Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-6-32 also allows a county to adopt an additional COIT to:

55. Provide local property tax replacement credits to all property;
56. Provide or increase the homestead credit percentage uniformly; or
57. Provide local property tax replacement credits to qualified residential property.

This additional COIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-6-31 also allows a county to adopt an additional COIT for Public Safety. In order to adopt this additional COIT, a county must have adopted a 0.25% rate for the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief, or a combination of both. The Public Safety COIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014* *Floyd County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Floyd County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	713,285	1,445,115
<b>Corresponding Income Tax Rate:</b>	<u>0.0391</u>	<u>0.0791</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.0782%</u>	<u>0.0791%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
**Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

58. Provide local property tax replacement credits to all property;
59. Provide or increase the homestead credit percentage uniformly; or
60. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014 Fountain County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Fountain County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	165,655	335,617
<b>Corresponding Income Tax Rate:</b>	<u>0.0500</u>	<u>0.1013</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1000%</u>	<u>0.1013%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner  
Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

61. Provide local property tax replacement credits to all property;
62. Provide or increase the homestead credit percentage uniformly; or
63. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014 Franklin County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Franklin County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	149,305	302,492
<b>Corresponding Income Tax Rate:</b>	<u>0.0326</u>	<u>0.0660</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.0652%</u>	<u>0.0660%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner  
Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

- 64. Provide local property tax replacement credits to all property;
- 65. Provide or increase the homestead credit percentage uniformly; or
- 66. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014 Fulton County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Fulton County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	231,903	469,836
<b>Corresponding Income Tax Rate:</b>	<u>0.0642</u>	<u>0.1300</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1284%</u>	<u>0.1300%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner  
Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

67. Provide local property tax replacement credits to all property;
68. Provide or increase the homestead credit percentage uniformly; or
69. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014 Gibson County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24 (CAGIT) or 6-3.5-6-30 (COIT)(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county [income tax] council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 (CAGIT) or 6-3.5-6-30 (COIT) requires the Department and the Department of Revenue ("DOR") to certify the CAGIT/COIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Gibson County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	535,943	1,085,820
<b>Corresponding Income Tax Rate:</b>	<u>0.0713</u>	<u>0.1444</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1426%</u>	<u>0.1444%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner  
Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 (CAGIT) or 6-3.5-6-32 (COIT) also allows a county to adopt an additional CAGIT/COIT to:

70. Provide local property tax replacement credits to all property;
71. Provide or increase the homestead credit percentage uniformly; or
72. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT/COIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 (CAGIT) or 6-3.5-6-31 (COIT) also allows a county to adopt an additional CAGIT/COIT for Public Safety. In order to adopt this additional CAGIT/COIT, a county must have adopted a 0.25% rate for the additional CAGIT/COIT for Operating (Levy Freeze), the CAGIT/COIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT/COIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014 Grant County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-6-30(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county income tax council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-6-30 requires the Department and the Department of Revenue ("DOR") to certify the COIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Grant County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	865,666	1,753,840
<b>Corresponding Income Tax Rate:</b>	<u>0.0828</u>	<u>0.1677</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1656%</u>	<u>0.1677%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner  
Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-6-32 also allows a county to adopt an additional COIT to:

73. Provide local property tax replacement credits to all property;
74. Provide or increase the homestead credit percentage uniformly; or
75. Provide local property tax replacement credits to qualified residential property.

This additional COIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-6-31 also allows a county to adopt an additional COIT for Public Safety. In order to adopt this additional COIT, a county must have adopted a 0.25% rate for the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief, or a combination of both. The Public Safety COIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014 Greene County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-6-30(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county income tax council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-6-30 requires the Department and the Department of Revenue ("DOR") to certify the COIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Greene County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	210,985	427,455
<b>Corresponding Income Tax Rate:</b>	<u>0.0377</u>	<u>0.0763</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.0754%</u>	<u>0.0763%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner  
Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-6-32 also allows a county to adopt an additional COIT to:

- 76. Provide local property tax replacement credits to all property;
- 77. Provide or increase the homestead credit percentage uniformly; or
- 78. Provide local property tax replacement credits to qualified residential property.

This additional COIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-6-31 also allows a county to adopt an additional COIT for Public Safety. In order to adopt this additional COIT, a county must have adopted a 0.25% rate for the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief, or a combination of both. The Public Safety COIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014 Hamilton County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-6-30(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county income tax council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-6-30 requires the Department and the Department of Revenue ("DOR") to certify the COIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Hamilton County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	3,854,722	7,809,667
<b>Corresponding Income Tax Rate:</b>	<u>0.0330</u>	<u>0.0668</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.0660%</u>	<u>0.0668%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner  
Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-6-32 also allows a county to adopt an additional COIT to:

79. Provide local property tax replacement credits to all property;
80. Provide or increase the homestead credit percentage uniformly; or
81. Provide local property tax replacement credits to qualified residential property.

This additional COIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-6-31 also allows a county to adopt an additional COIT for Public Safety. In order to adopt this additional COIT, a county must have adopted a 0.25% rate for the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief, or a combination of both. The Public Safety COIT rate can be adopted up to a maximum of 0.25%.

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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## *Certification of Local Option Income Tax – Budget Year 2014 Hancock County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Hancock County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	713,834	1,446,228
<b>Corresponding Income Tax Rate:</b>	<u>0.0399</u>	<u>0.0807</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.0798%</u>	<u>0.0807%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner  
Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

82. Provide local property tax replacement credits to all property;
83. Provide or increase the homestead credit percentage uniformly; or
84. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014 Harrison County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Harrison County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	233,391	472,851
<b>Corresponding Income Tax Rate:</b>	<u>0.0303</u>	<u>0.0614</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.0606%</u>	<u>0.0614%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner  
Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

85. Provide local property tax replacement credits to all property;
86. Provide or increase the homestead credit percentage uniformly; or
87. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014 Hendricks County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Hendricks County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	1,508,019	3,055,246
<b>Corresponding Income Tax Rate:</b>	<u>0.0397</u>	<u>0.0804</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.0794%</u>	<u>0.0804%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
Department of Local Government Finance

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

88. Provide local property tax replacement credits to all property;
89. Provide or increase the homestead credit percentage uniformly; or
90. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014* *Henry County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-6-30(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county income tax council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-6-30 requires the Department and the Department of Revenue ("DOR") to certify the COIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Henry County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	473,484	959,278
<b>Corresponding Income Tax Rate:</b>	<u>0.0595</u>	<u>0.1204</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1190%</u>	<u>0.1204%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
Department of Local Government Finance

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-6-32 also allows a county to adopt an additional COIT to:

91. Provide local property tax replacement credits to all property;
92. Provide or increase the homestead credit percentage uniformly; or
93. Provide local property tax replacement credits to qualified residential property.

This additional COIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-6-31 also allows a county to adopt an additional COIT for Public Safety. In order to adopt this additional COIT, a county must have adopted a 0.25% rate for the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief, or a combination of both. The Public Safety COIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014* *Howard County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-6-30(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county income tax council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-6-30 requires the Department and the Department of Revenue ("DOR") to certify the COIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Howard County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	1,761,064	3,567,916
<b>Corresponding Income Tax Rate:</b>	<u>0.1100</u>	<u>0.2229</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.2200%</u>	<u>0.2229%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
**Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-6-32 also allows a county to adopt an additional COIT to:

94. Provide local property tax replacement credits to all property;
95. Provide or increase the homestead credit percentage uniformly; or
96. Provide local property tax replacement credits to qualified residential property.

This additional COIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-6-31 also allows a county to adopt an additional COIT for Public Safety. In order to adopt this additional COIT, a county must have adopted a 0.25% rate for the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief, or a combination of both. The Public Safety COIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014* *Huntington County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Huntington County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	525,793	1,065,256
<b>Corresponding Income Tax Rate:</b>	<u>0.0774</u>	<u>0.1568</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1548%</u>	<u>0.1568%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
**Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

- 97. Provide local property tax replacement credits to all property;
- 98. Provide or increase the homestead credit percentage uniformly; or
- 99. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014* *Jackson County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Jackson County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	470,816	953,873
<b>Corresponding Income Tax Rate:</b>	<u>0.0598</u>	<u>0.1211</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1196%</u>	<u>0.1211%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
Department of Local Government Finance

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

100. Provide local property tax replacement credits to all property;
101. Provide or increase the homestead credit percentage uniformly; or
102. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

# STATE OF INDIANA

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## *Certification of Local Option Income Tax – Budget Year 2014 Jasper County*

In 2012, Jasper County notified the Department that it intended to “thaw,” or to resume funding future growth from property tax instead of levy freeze LOIT revenues. This certification presumes that the county will remain “thawed” in 2014. Therefore, the amount of levy freeze LOIT revenue used for this certification is the revenue necessary to fund the growth from 2007-2012, before the “thaw.” The rate certified below is the rate that will generate sufficient revenue to fund the 2007-2012 growth. Growth from 2012-2014 is presumed to be funded through property tax levy increases.

### **Operating (Levy Freeze) LOIT:**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county’s civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance (“Department”).

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: “[...] a county council may not decrease or rescind a tax rate imposed under this chapter.” Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue to certify the rate that must be imposed in a county to raise tax revenues as specified. Therefore, the Department and the Department of Revenue certify the following rates for Jasper County:

<b>2014 Total Certified LOIT Rate:</b>	<b>0.2745%</b>
<b>2014 Rate for Levy Freeze:</b>	<b>0.2700%</b>
<b>2014 Rate for Property Tax Relief*:</b>	<b>0.0045%</b>

\*This rate is continued from 2009 and is in addition to any rate adopted by Jasper County under IC 6-3.5-1.1-26. Under IC 6-3.5-1.5-1(d), unless a new ordinance is passed to the contrary: “Notwithstanding IC 6-3.5-1.1-24(h), and IC 6-3.5-6-30(h), if a county has adopted an income tax rate under IC 6-3.5-1.1-24 or IC 6-3.5-6-30 to replace property tax levy growth, the part of the tax rate under IC 6-3.5-1.1-24 or IC 6-3.5-6-30 that was used before January 1, 2009, to reduce levy growth in the county family and children’s fund property tax levy and the children’s psychiatric residential treatment services property tax levy shall instead be used for property tax relief in the same manner that a tax rate under IC 6-3.5-1.1-26 or IC 6-3.5-6-32 is used for property tax relief.” Please contact Courtney Schaafsma at [cschaafsma@dlgf.in.gov](mailto:cschaafsma@dlgf.in.gov) with any questions about this provision.

Dated this 30th day of August, 2013.

  
\_\_\_\_\_  
**Micah G. Vincent, Commissioner**  
**Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 allows a county to adopt an additional CAGIT to:

1. Provide local property tax replacement credits to all property;
2. Provide or increase the homestead credit percentage uniformly; or
3. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 allows a county to adopt an additional CAGIT for Public Safety. To adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014* *Jay County*

In 2010, Jay County notified the Department that it intended to “thaw,” or to resume funding future growth from property tax instead of levy freeze LOIT revenues. This certification presumes that the county will remain “thawed” in 2014. Therefore, the amount of levy freeze LOIT revenue used for this certification is the revenue necessary to fund the growth from 2007-2010, before the “thaw.” The rate certified below is the rate that will generate sufficient revenue to fund the 2007-2010 growth. Growth from 2010-2014 is presumed to be funded through property tax levy increases.

### **Operating (Levy Freeze) LOIT:**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county’s civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance (“Department”).

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: “[...] a county council may not decrease or rescind a tax rate imposed under this chapter.” Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue to certify the rate that must be imposed in a county to raise tax revenues as specified. Therefore, the Department and the Department of Revenue certify the following rates for Jay County:

<b>2014 Total Certified LOIT Rate:</b>	<b>0.3479%</b>
<b>2014 Rate for Levy Freeze:</b>	<b>0.3473%</b>
<b>2014 Rate for Property Tax Relief*:</b>	<b>0.0006%</b>

\*This rate is continued from 2009 and is in addition to any rate adopted by Jay County under IC 6-3.5-1.1-26. Under IC 6-3.5-1.5-1(d), unless a new ordinance is passed to the contrary: “Notwithstanding IC 6-3.5-1.1-24(h), and IC 6-3.5-6-30(h), if a county has adopted an income tax rate under IC 6-3.5-1.1-24 or IC 6-3.5-6-30 to replace property tax levy growth, the part of the tax rate under IC 6-3.5-1.1-24 or IC 6-3.5-6-30 that was used before January 1, 2009, to reduce levy growth in the county family and children’s fund property tax levy and the children’s psychiatric residential treatment services property tax levy shall instead be used for property tax relief in the same manner that a tax rate under IC 6-3.5-1.1-26 or IC 6-3.5-6-32 is used for property tax relief.” Please contact Courtney Schaafsma at [cschaafsma@dlgf.in.gov](mailto:cschaafsma@dlgf.in.gov) with any questions about this provision.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
**Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 allows a county to adopt an additional CAGIT to:

4. Provide local property tax replacement credits to all property;
5. Provide or increase the homestead credit percentage uniformly; or
6. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 allows a county to adopt an additional CAGIT for Public Safety. To adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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## *Certification of Local Option Income Tax – Budget Year 2014* *Jefferson County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24 (CAGIT) or 6-3.5-6-30 (COIT)(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county [income tax] council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 (CAGIT) or 6-3.5-6-30 (COIT) requires the Department and the Department of Revenue ("DOR") to certify the CAGIT/COIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Jefferson County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	386,418	782,883
<b>Corresponding Income Tax Rate:</b>	<u>0.0638</u>	<u>0.1292</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1276%</u>	<u>0.1292%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
**Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 (CAGIT) or 6-3.5-6-32 (COIT) also allows a county to adopt an additional CAGIT/COIT to:

103. Provide local property tax replacement credits to all property;
104. Provide or increase the homestead credit percentage uniformly; or
105. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT/COIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 (CAGIT) or 6-3.5-6-31 (COIT) also allows a county to adopt an additional CAGIT/COIT for Public Safety. In order to adopt this additional CAGIT/COIT, a county must have adopted a 0.25% rate for the additional CAGIT/COIT for Operating (Levy Freeze), the CAGIT/COIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT/COIT rate can be adopted up to a maximum of 0.25%.

# STATE OF INDIANA

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## *Certification of Local Option Income Tax – Budget Year 2014 Jennings County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Jennings County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	197,530	400,196
<b>Corresponding Income Tax Rate:</b>	<u>0.0468</u>	<u>0.0948</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.0936%</u>	<u>0.0948%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner  
Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

106. Provide local property tax replacement credits to all property;
107. Provide or increase the homestead credit percentage uniformly; or
108. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014 Johnson County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Johnson County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	1,427,620	2,892,357
<b>Corresponding Income Tax Rate:</b>	<u>0.0399</u>	<u>0.0808</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.0798%</u>	<u>0.0808%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner  
Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

- 109. Provide local property tax replacement credits to all property;
- 110. Provide or increase the homestead credit percentage uniformly; or
- 111. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014* *Knox County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-6-30(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county income tax council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-6-30 requires the Department and the Department of Revenue ("DOR") to certify the COIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Knox County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	495,969	1,004,834
<b>Corresponding Income Tax Rate:</b>	<u>0.0701</u>	<u>0.1419</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1402%</u>	<u>0.1419%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
Department of Local Government Finance

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-6-32 also allows a county to adopt an additional COIT to:

- 112. Provide local property tax replacement credits to all property;
- 113. Provide or increase the homestead credit percentage uniformly; or
- 114. Provide local property tax replacement credits to qualified residential property.

This additional COIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-6-31 also allows a county to adopt an additional COIT for Public Safety. In order to adopt this additional COIT, a county must have adopted a 0.25% rate for the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief, or a combination of both. The Public Safety COIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014 Kosciusko County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-6-30(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county income tax council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-6-30 requires the Department and the Department of Revenue ("DOR") to certify the COIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Kosciusko County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	789,374	1,599,272
<b>Corresponding Income Tax Rate:</b>	<u>0.0466</u>	<u>0.0944</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.0932%</u>	<u>0.0944%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner  
Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-6-32 also allows a county to adopt an additional COIT to:

115. Provide local property tax replacement credits to all property;
116. Provide or increase the homestead credit percentage uniformly; or
117. Provide local property tax replacement credits to qualified residential property.

This additional COIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-6-31 also allows a county to adopt an additional COIT for Public Safety. In order to adopt this additional COIT, a county must have adopted a 0.25% rate for the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief, or a combination of both. The Public Safety COIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014 LaGrange County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for LaGrange County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	246,909	500,237
<b>Corresponding Income Tax Rate:</b>	<u>0.0405</u>	<u>0.0820</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.0810%</u>	<u>0.0820%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner  
Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

- 118. Provide local property tax replacement credits to all property;
- 119. Provide or increase the homestead credit percentage uniformly; or
- 120. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014* *Lake County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Lake County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	10,531,972	21,337,775
<b>Corresponding Income Tax Rate:</b>	<u>0.1083</u>	<u>0.2193</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.2166%</u>	<u>0.2193%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
**Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

121. Provide local property tax replacement credits to all property;
122. Provide or increase the homestead credit percentage uniformly; or
123. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014* *Lawrence County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Lawrence County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	506,642	1,026,456
<b>Corresponding Income Tax Rate:</b>	<u>0.0663</u>	<u>0.1343</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1326%</u>	<u>0.1343%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
**Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

124. Provide local property tax replacement credits to all property;
125. Provide or increase the homestead credit percentage uniformly; or
126. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014 Madison County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-6-30(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county income tax council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-6-30 requires the Department and the Department of Revenue ("DOR") to certify the COIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Madison County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	1,661,260	3,365,712
<b>Corresponding Income Tax Rate:</b>	<u>0.0787</u>	<u>0.1594</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1574%</u>	<u>0.1594%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner  
Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-6-32 also allows a county to adopt an additional COIT to:

127. Provide local property tax replacement credits to all property;
128. Provide or increase the homestead credit percentage uniformly; or
129. Provide local property tax replacement credits to qualified residential property.

This additional COIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-6-31 also allows a county to adopt an additional COIT for Public Safety. In order to adopt this additional COIT, a county must have adopted a 0.25% rate for the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief, or a combination of both. The Public Safety COIT rate can be adopted up to a maximum of 0.25%.

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH  
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## *Certification of Local Option Income Tax – Budget Year 2014 Marion County*

In 2010, Marion County notified the Department that it intended to “thaw,” or to resume funding future growth from property tax instead of levy freeze LOIT revenues. This certification presumes that the county will remain “thawed” in 2014. Therefore, the amount of levy freeze LOIT revenue used for this certification is the revenue necessary to fund the growth from 2007-2010, before the “thaw.” The rate certified below is the rate that will generate sufficient revenue to fund the 2007-2010 growth. Growth from 2010-2014 is presumed to be funded through property tax levy increases.

### **Operating (Levy Freeze) LOIT:**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county’s civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance (“Department”).

**Please Note:** Indiana Code 6-3.5-6-30(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: “[...] a county income tax council may not decrease or rescind a tax rate imposed under this chapter.” Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-6-30 requires the Department and the Department of Revenue to certify the rate that must be imposed in a county to raise tax revenues as specified. Therefore, the Department and the Department of Revenue certify the following rates for Marion County:

<b>2014 Total Certified LOIT Rate:</b>	<b>0.3310%</b>
<b>2014 Rate for Levy Freeze:</b>	<b>0.3224%</b>
<b>2014 Rate for Property Tax Relief*:</b>	<b>0.0086%</b>

\*This rate is continued from 2009 and is in addition to any rate adopted by Marion County under IC 6-3.5-6-32. Under IC 6-3.5-1.5-1(d), unless a new ordinance is passed to the contrary: “Notwithstanding IC 6-3.5-1.1-24(h), and IC 6-3.5-6-30(h), if a county has adopted an income tax rate under IC 6-3.5-1.1-24 or IC 6-3.5-6-30 to replace property tax levy growth, the part of the tax rate under IC 6-3.5-1.1-24 or IC 6-3.5-6-30 that was used before January 1, 2009, to reduce levy growth in the county family and children’s fund property tax levy and the children’s psychiatric residential treatment services property tax levy shall instead be used for property tax relief in the same manner that a tax rate under IC 6-3.5-1.1-26 or IC 6-3.5-6-32 is used for property tax relief.” Please contact Courtney Schaafsma at [cschaafsma@dlgf.in.gov](mailto:cschaafsma@dlgf.in.gov) with any questions about this provision.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
Department of Local Government Finance

### **Other LOIT Options**

#### **Property Tax Relief LOIT**

Indiana Code 6-3.5-6-32 allows a county to adopt an additional COIT to:

7. Provide local property tax replacement credits to all property;
8. Provide or increase the homestead credit percentage uniformly; or
9. Provide local property tax replacement credits to qualified residential property.

This additional COIT can be raised in increments of 0.05% up to a maximum of 1.00%.

#### **Public Safety LOIT**

Indiana Code 6-3.5-6-31 allows a county to adopt an additional COIT for Public Safety. To adopt this additional COIT, a county must have adopted a 0.25% rate for the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief, or a combination of both. The Public Safety COIT rate can be adopted up to a maximum of 0.25%.

# STATE OF INDIANA

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## *Certification of Local Option Income Tax – Budget Year 2014 Marshall County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Marshall County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	574,161	1,163,250
<b>Corresponding Income Tax Rate:</b>	<u>0.0593</u>	<u>0.1202</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1186%</u>	<u>0.1202%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner  
Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

- 130. Provide local property tax replacement credits to all property;
- 131. Provide or increase the homestead credit percentage uniformly; or
- 132. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014* *Martin County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-6-30(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county income tax council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-6-30 requires the Department and the Department of Revenue ("DOR") to certify the COIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Martin County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	69,019	139,832
<b>Corresponding Income Tax Rate:</b>	<u>0.0381</u>	<u>0.0772</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.0762%</u>	<u>0.0772%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
Department of Local Government Finance

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-6-32 also allows a county to adopt an additional COIT to:

133. Provide local property tax replacement credits to all property;
134. Provide or increase the homestead credit percentage uniformly; or
135. Provide local property tax replacement credits to qualified residential property.

This additional COIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-6-31 also allows a county to adopt an additional COIT for Public Safety. In order to adopt this additional COIT, a county must have adopted a 0.25% rate for the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief, or a combination of both. The Public Safety COIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014* *Miami County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-6-30(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county income tax council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-6-30 requires the Department and the Department of Revenue ("DOR") to certify the COIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Miami County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	341,341	691,557
<b>Corresponding Income Tax Rate:</b>	<u>0.0644</u>	<u>0.1303</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1288%</u>	<u>0.1303%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
Department of Local Government Finance

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-6-32 also allows a county to adopt an additional COIT to:

- 136. Provide local property tax replacement credits to all property;
- 137. Provide or increase the homestead credit percentage uniformly; or
- 138. Provide local property tax replacement credits to qualified residential property.

This additional COIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-6-31 also allows a county to adopt an additional COIT for Public Safety. In order to adopt this additional COIT, a county must have adopted a 0.25% rate for the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief, or a combination of both. The Public Safety COIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014 Monroe County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-6-30(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county income tax council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-6-30 requires the Department and the Department of Revenue ("DOR") to certify the COIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Monroe County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	1,416,300	2,869,423
<b>Corresponding Income Tax Rate:</b>	<u>0.0541</u>	<u>0.1096</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1082%</u>	<u>0.1096%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner  
Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-6-32 also allows a county to adopt an additional COIT to:

- 139. Provide local property tax replacement credits to all property;
- 140. Provide or increase the homestead credit percentage uniformly; or
- 141. Provide local property tax replacement credits to qualified residential property.

This additional COIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-6-31 also allows a county to adopt an additional COIT for Public Safety. In order to adopt this additional COIT, a county must have adopted a 0.25% rate for the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief, or a combination of both. The Public Safety COIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014* *Montgomery County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-6-30(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county income tax council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-6-30 requires the Department and the Department of Revenue ("DOR") to certify the COIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Montgomery County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	425,888	862,849
<b>Corresponding Income Tax Rate:</b>	<u>0.0618</u>	<u>0.1252</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1236%</u>	<u>0.1252%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
Department of Local Government Finance

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-6-32 also allows a county to adopt an additional COIT to:

- 142. Provide local property tax replacement credits to all property;
- 143. Provide or increase the homestead credit percentage uniformly; or
- 144. Provide local property tax replacement credits to qualified residential property.

This additional COIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-6-31 also allows a county to adopt an additional COIT for Public Safety. In order to adopt this additional COIT, a county must have adopted a 0.25% rate for the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief, or a combination of both. The Public Safety COIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014 Morgan County*

### **Operating (Levy Freeze) LOIT:**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue to certify the rate that must be imposed in a county to raise tax revenues as specified. Therefore, the Department and the Department of Revenue certify the following rates for Morgan County:

<b>2014 Total Certified LOIT Rate:</b>	<b>0.3219%</b>
<b>2014 Rate for Levy Freeze:</b>	<b>0.3193%</b>
<b>2014 Rate for Property Tax Relief*:</b>	<b>0.0026%</b>

\*This rate is continued from 2009 and is in addition to any rate adopted by Morgan County under IC 6-3.5-1.1-26. Under IC 6-3.5-1.5-1(d), unless a new ordinance is passed to the contrary: "Notwithstanding IC 6-3.5-1.1-24(h), and IC 6-3.5-6-30(h), if a county has adopted an income tax rate under IC 6-3.5-1.1-24 or IC 6-3.5-6-30 to replace property tax levy growth, the part of the tax rate under IC 6-3.5-1.1-24 or IC 6-3.5-6-30 that was used before January 1, 2009, to reduce levy growth in the county family and children's fund property tax levy and the children's psychiatric residential treatment services property tax levy shall instead be used for property tax relief in the same manner that a tax rate under IC 6-3.5-1.1-26 or IC 6-3.5-6-32 is used for property tax relief." Please contact Courtney Schaafsma at [cschaafsma@dlgf.in.gov](mailto:cschaafsma@dlgf.in.gov) with any questions about this provision.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner  
Department of Local Government Finance**

### **Other LOIT Options**

#### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 allows a county to adopt an additional CAGIT to:

7. Provide local property tax replacement credits to all property;
8. Provide or increase the homestead credit percentage uniformly; or
9. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

#### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 allows a county to adopt an additional CAGIT for Public Safety. To adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

# STATE OF INDIANA

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## *Certification of Local Option Income Tax – Budget Year 2014* *Newton County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Newton County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	216,711	439,056
<b>Corresponding Income Tax Rate:</b>	<u>0.0736</u>	<u>0.1491</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1472%</u>	<u>0.1491%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
**Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

145. Provide local property tax replacement credits to all property;
146. Provide or increase the homestead credit percentage uniformly; or
147. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014 Noble County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Noble County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	464,131	940,329
<b>Corresponding Income Tax Rate:</b>	<u>0.0575</u>	<u>0.1165</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1150%</u>	<u>0.1165%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner  
Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

- 148. Provide local property tax replacement credits to all property;
- 149. Provide or increase the homestead credit percentage uniformly; or
- 150. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

# STATE OF INDIANA

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## *Certification of Local Option Income Tax – Budget Year 2014* *Ohio County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Ohio County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	43,392	87,912
<b>Corresponding Income Tax Rate:</b>	<u>0.0386</u>	<u>0.0781</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.0772%</u>	<u>0.0781%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
**Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

151. Provide local property tax replacement credits to all property;
152. Provide or increase the homestead credit percentage uniformly; or
153. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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## *Certification of Local Option Income Tax – Budget Year 2014* *Orange County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Orange County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	134,802	273,109
<b>Corresponding Income Tax Rate:</b>	<u>0.0462</u>	<u>0.0935</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.0924%</u>	<u>0.0935%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
**Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

- 154. Provide local property tax replacement credits to all property;
- 155. Provide or increase the homestead credit percentage uniformly; or
- 156. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014* *Owen County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Owen County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	127,929	259,184
<b>Corresponding Income Tax Rate:</b>	<u>0.0395</u>	<u>0.0799</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.0790%</u>	<u>0.0799%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
**Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

157. Provide local property tax replacement credits to all property;
158. Provide or increase the homestead credit percentage uniformly; or
159. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

# STATE OF INDIANA

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## *Certification of Local Option Income Tax – Budget Year 2014 Parke County*

### **Operating (Levy Freeze) LOIT:**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue to certify the rate that must be imposed in a county to raise tax revenues as specified. Therefore, the Department and the Department of Revenue certify the following rates for Parke County:

<b>2014 Total Certified LOIT Rate:</b>	<b>0.4900%</b>
<b>2014 Rate for Levy Freeze:</b>	<b>0.4427%</b>
<b>2014 Rate for Property Tax Relief*:</b>	<b>0.0473%</b>

\*This rate is continued from 2009 and is in addition to any rate adopted by Parke County under IC 6-3.5-1.1-26. Under IC 6-3.5-1.5-1(d), unless a new ordinance is passed to the contrary: "Notwithstanding IC 6-3.5-1.1-24(h), and IC 6-3.5-6-30(h), if a county has adopted an income tax rate under IC 6-3.5-1.1-24 or IC 6-3.5-6-30 to replace property tax levy growth, the part of the tax rate under IC 6-3.5-1.1-24 or IC 6-3.5-6-30 that was used before January 1, 2009, to reduce levy growth in the county family and children's fund property tax levy and the children's psychiatric residential treatment services property tax levy shall instead be used for property tax relief in the same manner that a tax rate under IC 6-3.5-1.1-26 or IC 6-3.5-6-32 is used for property tax relief." Please contact Courtney Schaafsma at [cschaafsma@dlgf.in.gov](mailto:cschaafsma@dlgf.in.gov) with any questions about this provision.

Dated this 30th day of August, 2013.

Micah G. Vincent, Commissioner

Department of Local Government Finance

### **Other LOIT Options**

#### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 allows a county to adopt an additional CAGIT to:

10. Provide local property tax replacement credits to all property;
11. Provide or increase the homestead credit percentage uniformly; or
12. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

#### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 allows a county to adopt an additional CAGIT for Public Safety. To adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

# STATE OF INDIANA

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## *Certification of Local Option Income Tax – Budget Year 2014* *Perry County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-6-30(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county income tax council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-6-30 requires the Department and the Department of Revenue ("DOR") to certify the COIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Perry County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	161,784	327,775
<b>Corresponding Income Tax Rate:</b>	<u>0.0518</u>	<u>0.1049</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1036%</u>	<u>0.1049%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
Department of Local Government Finance

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-6-32 also allows a county to adopt an additional COIT to:

160. Provide local property tax replacement credits to all property;
161. Provide or increase the homestead credit percentage uniformly; or
162. Provide local property tax replacement credits to qualified residential property.

This additional COIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-6-31 also allows a county to adopt an additional COIT for Public Safety. In order to adopt this additional COIT, a county must have adopted a 0.25% rate for the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief, or a combination of both. The Public Safety COIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014 Pike County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24 (CAGIT) or 6-3.5-6-30 (COIT)(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county [income tax] council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 (CAGIT) or 6-3.5-6-30 (COIT) requires the Department and the Department of Revenue ("DOR") to certify the CAGIT/COIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Pike County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	194,225	393,499
<b>Corresponding Income Tax Rate:</b>	<u>0.0759</u>	<u>0.1538</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1518%</u>	<u>0.1538%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
Department of Local Government Finance

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 (CAGIT) or 6-3.5-6-32 (COIT) also allows a county to adopt an additional CAGIT/COIT to:

163. Provide local property tax replacement credits to all property;
164. Provide or increase the homestead credit percentage uniformly; or
165. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT/COIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 (CAGIT) or 6-3.5-6-31 (COIT) also allows a county to adopt an additional CAGIT/COIT for Public Safety. In order to adopt this additional CAGIT/COIT, a county must have adopted a 0.25% rate for the additional CAGIT/COIT for Operating (Levy Freeze), the CAGIT/COIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT/COIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014 Porter County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24 (CAGIT) or 6-3.5-6-30 (COIT)(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county [income tax] council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 (CAGIT) or 6-3.5-6-30 (COIT) requires the Department and the Department of Revenue ("DOR") to certify the CAGIT/COIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Porter County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	2,200,457	4,458,126
<b>Corresponding Income Tax Rate:</b>	<u>0.0480</u>	<u>0.0971</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.0960%</u>	<u>0.0971%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner  
Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 (CAGIT) or 6-3.5-6-32 (COIT) also allows a county to adopt an additional CAGIT/COIT to:

- 166. Provide local property tax replacement credits to all property;
- 167. Provide or increase the homestead credit percentage uniformly; or
- 168. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT/COIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 (CAGIT) or 6-3.5-6-31 (COIT) also allows a county to adopt an additional CAGIT/COIT for Public Safety. In order to adopt this additional CAGIT/COIT, a county must have adopted a 0.25% rate for the additional CAGIT/COIT for Operating (Levy Freeze), the CAGIT/COIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT/COIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014* *Posey County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-6-30(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county income tax council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-6-30 requires the Department and the Department of Revenue ("DOR") to certify the COIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Posey County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	420,781	852,502
<b>Corresponding Income Tax Rate:</b>	<u>0.0669</u>	<u>0.1356</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1338%</u>	<u>0.1356%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
**Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-6-32 also allows a county to adopt an additional COIT to:

- 169. Provide local property tax replacement credits to all property;
- 170. Provide or increase the homestead credit percentage uniformly; or
- 171. Provide local property tax replacement credits to qualified residential property.

This additional COIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-6-31 also allows a county to adopt an additional COIT for Public Safety. In order to adopt this additional COIT, a county must have adopted a 0.25% rate for the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief, or a combination of both. The Public Safety COIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014 Pulaski County*

### **Operating (Levy Freeze) LOIT:**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue to certify the rate that must be imposed in a county to raise tax revenues as specified. Therefore, the Department and the Department of Revenue certify the following rates for Pulaski County:

<b>2014 Total Certified LOIT Rate:</b>	<b>0.5212%</b>
<b>2014 Rate for Levy Freeze:</b>	<b>0.4937%</b>
<b>2014 Rate for Property Tax Relief*:</b>	<b>0.0275%</b>

\*This rate is continued from 2009 and is in addition to any rate adopted by Pulaski County under IC 6-3.5-1.1-26. Under IC 6-3.5-1.5-1(d), unless a new ordinance is passed to the contrary: "Notwithstanding IC 6-3.5-1.1-24(h), and IC 6-3.5-6-30(h), if a county has adopted an income tax rate under IC 6-3.5-1.1-24 or IC 6-3.5-6-30 to replace property tax levy growth, the part of the tax rate under IC 6-3.5-1.1-24 or IC 6-3.5-6-30 that was used before January 1, 2009, to reduce levy growth in the county family and children's fund property tax levy and the children's psychiatric residential treatment services property tax levy shall instead be used for property tax relief in the same manner that a tax rate under IC 6-3.5-1.1-26 or IC 6-3.5-6-32 is used for property tax relief." Please contact Courtney Schaafsma at [cschaafsma@dlgf.in.gov](mailto:cschaafsma@dlgf.in.gov) with any questions about this provision.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
Department of Local Government Finance

### **Other LOIT Options**

#### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 allows a county to adopt an additional CAGIT to:

13. Provide local property tax replacement credits to all property;
14. Provide or increase the homestead credit percentage uniformly; or
15. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

#### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 allows a county to adopt an additional CAGIT for Public Safety. To adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014* *Putnam County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Putnam County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	247,175	500,777
<b>Corresponding Income Tax Rate:</b>	<u>0.0404</u>	<u>0.0817</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.0808%</u>	<u>0.0817%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
Department of Local Government Finance

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

172. Provide local property tax replacement credits to all property;
173. Provide or increase the homestead credit percentage uniformly; or
174. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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## *Certification of Local Option Income Tax – Budget Year 2014 Randolph County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Randolph County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	325,700	659,869
<b>Corresponding Income Tax Rate:</b>	<u>0.0786</u>	<u>0.1592</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1572%</u>	<u>0.1592%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner  
Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

- 175. Provide local property tax replacement credits to all property;
- 176. Provide or increase the homestead credit percentage uniformly; or
- 177. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014* *Ripley County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Ripley County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	184,774	374,352
<b>Corresponding Income Tax Rate:</b>	<u>0.0348</u>	<u>0.0704</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.0696%</u>	<u>0.0704%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
**Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

- 178. Provide local property tax replacement credits to all property;
- 179. Provide or increase the homestead credit percentage uniformly; or
- 180. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014 Rush County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Rush County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	248,954	504,380
<b>Corresponding Income Tax Rate:</b>	<u>0.0793</u>	<u>0.1607</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1586%</u>	<u>0.1607%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner  
Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

181. Provide local property tax replacement credits to all property;
182. Provide or increase the homestead credit percentage uniformly; or
183. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014 St. Joseph County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-6-30(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county income tax council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-6-30 requires the Department and the Department of Revenue ("DOR") to certify the COIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for St. Joseph County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	4,584,662	9,288,526
<b>Corresponding Income Tax Rate:</b>	<u>0.0846</u>	<u>0.1713</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1692%</u>	<u>0.1713%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner  
Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-6-32 also allows a county to adopt an additional COIT to:

- 184. Provide local property tax replacement credits to all property;
- 185. Provide or increase the homestead credit percentage uniformly; or
- 186. Provide local property tax replacement credits to qualified residential property.

This additional COIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-6-31 also allows a county to adopt an additional COIT for Public Safety. In order to adopt this additional COIT, a county must have adopted a 0.25% rate for the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief, or a combination of both. The Public Safety COIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014* *Scott County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-6-30(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county income tax council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-6-30 requires the Department and the Department of Revenue ("DOR") to certify the COIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Scott County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	177,171	358,949
<b>Corresponding Income Tax Rate:</b>	<u>0.0518</u>	<u>0.1049</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1036%</u>	<u>0.1049%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
Department of Local Government Finance

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-6-32 also allows a county to adopt an additional COIT to:

187. Provide local property tax replacement credits to all property;
188. Provide or increase the homestead credit percentage uniformly; or
189. Provide local property tax replacement credits to qualified residential property.

This additional COIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-6-31 also allows a county to adopt an additional COIT for Public Safety. In order to adopt this additional COIT, a county must have adopted a 0.25% rate for the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief, or a combination of both. The Public Safety COIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014 Shelby County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Shelby County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	464,989	942,068
<b>Corresponding Income Tax Rate:</b>	<u>0.0529</u>	<u>0.1070</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1058%</u>	<u>0.1070%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner  
Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

190. Provide local property tax replacement credits to all property;
191. Provide or increase the homestead credit percentage uniformly; or
192. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014 Spencer County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-6-30(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county income tax council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-6-30 requires the Department and the Department of Revenue ("DOR") to certify the COIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Spencer County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	274,608	556,356
<b>Corresponding Income Tax Rate:</b>	<u>0.0660</u>	<u>0.1336</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1320%</u>	<u>0.1336%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner  
Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-6-32 also allows a county to adopt an additional COIT to:

- 193. Provide local property tax replacement credits to all property;
- 194. Provide or increase the homestead credit percentage uniformly; or
- 195. Provide local property tax replacement credits to qualified residential property.

This additional COIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-6-31 also allows a county to adopt an additional COIT for Public Safety. In order to adopt this additional COIT, a county must have adopted a 0.25% rate for the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief, or a combination of both. The Public Safety COIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014 Starke County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Starke County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	211,772	429,050
<b>Corresponding Income Tax Rate:</b>	<u>0.0597</u>	<u>0.1210</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1194%</u>	<u>0.1210%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner  
Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

- 196. Provide local property tax replacement credits to all property;
- 197. Provide or increase the homestead credit percentage uniformly; or
- 198. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014 Steuben County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Steuben County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	382,768	775,488
<b>Corresponding Income Tax Rate:</b>	<u>0.0559</u>	<u>0.1132</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1118%</u>	<u>0.1132%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner  
Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

199. Provide local property tax replacement credits to all property;
200. Provide or increase the homestead credit percentage uniformly; or
201. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH  
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## *Certification of Local Option Income Tax – Budget Year 2014 Sullivan County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24 (CAGIT) or 6-3.5-6-30 (COIT)(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county [income tax] council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 (CAGIT) or 6-3.5-6-30 (COIT) requires the Department and the Department of Revenue ("DOR") to certify the CAGIT/COIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Sullivan County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	240,745	487,750
<b>Corresponding Income Tax Rate:</b>	<u>0.0676</u>	<u>0.1368</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1352%</u>	<u>0.1368%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
Department of Local Government Finance

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 (CAGIT) or 6-3.5-6-32 (COIT) also allows a county to adopt an additional CAGIT/COIT to:

202. Provide local property tax replacement credits to all property;
203. Provide or increase the homestead credit percentage uniformly; or
204. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT/COIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 (CAGIT) or 6-3.5-6-31 (COIT) also allows a county to adopt an additional CAGIT/COIT for Public Safety. In order to adopt this additional CAGIT/COIT, a county must have adopted a 0.25% rate for the additional CAGIT/COIT for Operating (Levy Freeze), the CAGIT/COIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT/COIT rate can be adopted up to a maximum of 0.25%.

# STATE OF INDIANA

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## *Certification of Local Option Income Tax – Budget Year 2014 Switzerland County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-6-30(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county income tax council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-6-30 requires the Department and the Department of Revenue ("DOR") to certify the COIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Switzerland County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	70,090	142,003
<b>Corresponding Income Tax Rate:</b>	<u>0.0506</u>	<u>0.1025</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1012%</u>	<u>0.1025%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
Department of Local Government Finance

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-6-32 also allows a county to adopt an additional COIT to:

205. Provide local property tax replacement credits to all property;
206. Provide or increase the homestead credit percentage uniformly; or
207. Provide local property tax replacement credits to qualified residential property.

This additional COIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-6-31 also allows a county to adopt an additional COIT for Public Safety. In order to adopt this additional COIT, a county must have adopted a 0.25% rate for the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief, or a combination of both. The Public Safety COIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014 Tippecanoe County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-6-30(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county income tax council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-6-30 requires the Department and the Department of Revenue ("DOR") to certify the COIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Tippecanoe County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	1,750,877	3,547,277
<b>Corresponding Income Tax Rate:</b>	<u>0.0525</u>	<u>0.1064</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1050%</u>	<u>0.1064%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner  
Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-6-32 also allows a county to adopt an additional COIT to:

- 208. Provide local property tax replacement credits to all property;
- 209. Provide or increase the homestead credit percentage uniformly; or
- 210. Provide local property tax replacement credits to qualified residential property.

This additional COIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-6-31 also allows a county to adopt an additional COIT for Public Safety. In order to adopt this additional COIT, a county must have adopted a 0.25% rate for the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief, or a combination of both. The Public Safety COIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014 Tipton County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Tipton County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	224,043	453,911
<b>Corresponding Income Tax Rate:</b>	<u>0.0614</u>	<u>0.1244</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1228%</u>	<u>0.1244%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
Department of Local Government Finance

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

211. Provide local property tax replacement credits to all property;
212. Provide or increase the homestead credit percentage uniformly; or
213. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014* *Union County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Union County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	75,117	152,187
<b>Corresponding Income Tax Rate:</b>	<u>0.0626</u>	<u>0.1268</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1252%</u>	<u>0.1268%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
**Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

- 214. Provide local property tax replacement credits to all property;
- 215. Provide or increase the homestead credit percentage uniformly; or
- 216. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014 Vanderburgh County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-6-30(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county income tax council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-6-30 requires the Department and the Department of Revenue ("DOR") to certify the COIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Vanderburgh County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	2,971,119	6,019,487
<b>Corresponding Income Tax Rate:</b>	<u>0.0770</u>	<u>0.1560</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1540%</u>	<u>0.1560%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner  
Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-6-32 also allows a county to adopt an additional COIT to:

217. Provide local property tax replacement credits to all property;
218. Provide or increase the homestead credit percentage uniformly; or
219. Provide local property tax replacement credits to qualified residential property.

This additional COIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-6-31 also allows a county to adopt an additional COIT for Public Safety. In order to adopt this additional COIT, a county must have adopted a 0.25% rate for the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief, or a combination of both. The Public Safety COIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014 Vermillion County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24 (CAGIT) or 6-3.5-6-30 (COIT)(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county [income tax] council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 (CAGIT) or 6-3.5-6-30 (COIT) requires the Department and the Department of Revenue ("DOR") to certify the CAGIT/COIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Vermillion County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	228,241	462,416
<b>Corresponding Income Tax Rate:</b>	<u>0.0802</u>	<u>0.1625</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1604%</u>	<u>0.1625%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner  
Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 (CAGIT) or 6-3.5-6-32 (COIT) also allows a county to adopt an additional CAGIT/COIT to:

- 220. Provide local property tax replacement credits to all property;
- 221. Provide or increase the homestead credit percentage uniformly; or
- 222. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT/COIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 (CAGIT) or 6-3.5-6-31 (COIT) also allows a county to adopt an additional CAGIT/COIT for Public Safety. In order to adopt this additional CAGIT/COIT, a county must have adopted a 0.25% rate for the additional CAGIT/COIT for Operating (Levy Freeze), the CAGIT/COIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT/COIT rate can be adopted up to a maximum of 0.25%.

# STATE OF INDIANA

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## *Certification of Local Option Income Tax – Budget Year 2014 Vigo County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Vigo County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	1,829,215	3,705,990
<b>Corresponding Income Tax Rate:</b>	<u>0.0993</u>	<u>0.2011</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1986%</u>	<u>0.2011%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
Department of Local Government Finance

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

223. Provide local property tax replacement credits to all property;
224. Provide or increase the homestead credit percentage uniformly; or
225. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

# STATE OF INDIANA

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## *Certification of Local Option Income Tax – Budget Year 2014 Wabash County*

### **Operating (Levy Freeze) LOIT:**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue to certify the rate that must be imposed in a county to raise tax revenues as specified. Therefore, the Department and the Department of Revenue certify the following rates for Wabash County:

<b>2014 Total Certified LOIT Rate:</b>	<b>0.6640%</b>
<b>2014 Rate for Levy Freeze:</b>	<b>0.6479%</b>
<b>2014 Rate for Property Tax Relief*:</b>	<b>0.0161%</b>

\*This rate is continued from 2009 and is in addition to any rate adopted by Wabash County under IC 6-3.5-1.1-26. Under IC 6-3.5-1.5-1(d), unless a new ordinance is passed to the contrary: "Notwithstanding IC 6-3.5-1.1-24(h), and IC 6-3.5-6-30(h), if a county has adopted an income tax rate under IC 6-3.5-1.1-24 or IC 6-3.5-6-30 to replace property tax levy growth, the part of the tax rate under IC 6-3.5-1.1-24 or IC 6-3.5-6-30 that was used before January 1, 2009, to reduce levy growth in the county family and children's fund property tax levy and the children's psychiatric residential treatment services property tax levy shall instead be used for property tax relief in the same manner that a tax rate under IC 6-3.5-1.1-26 or IC 6-3.5-6-32 is used for property tax relief." Please contact Courtney Schaafsma at [cschaafsma@dlgf.in.gov](mailto:cschaafsma@dlgf.in.gov) with any questions about this provision.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
Department of Local Government Finance

### **Other LOIT Options**

#### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 allows a county to adopt an additional CAGIT to:

16. Provide local property tax replacement credits to all property;
17. Provide or increase the homestead credit percentage uniformly; or
18. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

#### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 allows a county to adopt an additional CAGIT for Public Safety. To adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

# STATE OF INDIANA

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## *Certification of Local Option Income Tax – Budget Year 2014 Warren County*

In 2011, Warren County notified the Department that it intended to “thaw,” or to resume funding future growth from property tax instead of levy freeze LOIT revenues. This certification presumes that the county will remain “thawed” in 2014. Therefore, the amount of levy freeze LOIT revenue used for this certification is the revenue necessary to fund the growth from 2007-2011, before the “thaw.” The rate certified below is the rate that will generate sufficient revenue to fund the 2007-2011 growth. Growth from 2011-2014 is presumed to be funded through property tax levy increases.

### **Operating (Levy Freeze) LOIT:**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county’s civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance (“Department”).

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: “[...] a county council may not decrease or rescind a tax rate imposed under this chapter.” Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue to certify the rate that must be imposed in a county to raise tax revenues as specified. Therefore, the Department and the Department of Revenue certify the following rates for Warren County:

<b>2014 Total Certified LOIT Rate:</b>	<b>0.3181%</b>
<b>2014 Rate for Levy Freeze:</b>	<b>0.3010%</b>
<b>2014 Rate for Property Tax Relief*:</b>	<b>0.0171%</b>

\*This rate is continued from 2009 and is in addition to any rate adopted by Warren County under IC 6-3.5-1.1-26. Under IC 6-3.5-1.5-1(d), unless a new ordinance is passed to the contrary: “Notwithstanding IC 6-3.5-1.1-24(h), and IC 6-3.5-6-30(h), if a county has adopted an income tax rate under IC 6-3.5-1.1-24 or IC 6-3.5-6-30 to replace property tax levy growth, the part of the tax rate under IC 6-3.5-1.1-24 or IC 6-3.5-6-30 that was used before January 1, 2009, to reduce levy growth in the county family and children’s fund property tax levy and the children’s psychiatric residential treatment services property tax levy shall instead be used for property tax relief in the same manner that a tax rate under IC 6-3.5-1.1-26 or IC 6-3.5-6-32 is used for property tax relief.” Please contact Courtney Schaafsma at [cschaafsma@dlgf.in.gov](mailto:cschaafsma@dlgf.in.gov) with any questions about this provision.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
**Department of Local Government Finance**

### **Other LOIT Options**

#### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 allows a county to adopt an additional CAGIT to:

10. Provide local property tax replacement credits to all property;
11. Provide or increase the homestead credit percentage uniformly; or
12. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

#### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 allows a county to adopt an additional CAGIT for Public Safety. To adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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## *Certification of Local Option Income Tax – Budget Year 2014 Warrick County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24 (CAGIT) or 6-3.5-6-30 (COIT)(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county [income tax] council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 (CAGIT) or 6-3.5-6-30 (COIT) requires the Department and the Department of Revenue ("DOR") to certify the CAGIT/COIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Warrick County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	581,444	1,178,006
<b>Corresponding Income Tax Rate:</b>	<u>0.0350</u>	<u>0.0708</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.0700%</u>	<u>0.0708%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner  
Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 (CAGIT) or 6-3.5-6-32 (COIT) also allows a county to adopt an additional CAGIT/COIT to:

- 226. Provide local property tax replacement credits to all property;
- 227. Provide or increase the homestead credit percentage uniformly; or
- 228. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT/COIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 (CAGIT) or 6-3.5-6-31 (COIT) also allows a county to adopt an additional CAGIT/COIT for Public Safety. In order to adopt this additional CAGIT/COIT, a county must have adopted a 0.25% rate for the additional CAGIT/COIT for Operating (Levy Freeze), the CAGIT/COIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT/COIT rate can be adopted up to a maximum of 0.25%.

# STATE OF INDIANA

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## *Certification of Local Option Income Tax – Budget Year 2014* *Washington County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Washington County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	234,332	474,756
<b>Corresponding Income Tax Rate:</b>	<u>0.0568</u>	<u>0.1151</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1136%</u>	<u>0.1151%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
Department of Local Government Finance

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

- 229. Provide local property tax replacement credits to all property;
- 230. Provide or increase the homestead credit percentage uniformly; or
- 231. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

# STATE OF INDIANA

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## *Certification of Local Option Income Tax – Budget Year 2014* *Wayne County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Wayne County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	1,184,879	2,400,565
<b>Corresponding Income Tax Rate:</b>	<u>0.1088</u>	<u>0.2205</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.2176%</u>	<u>0.2205%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
**Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

- 232. Provide local property tax replacement credits to all property;
- 233. Provide or increase the homestead credit percentage uniformly; or
- 234. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

# STATE OF INDIANA

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## *Certification of Local Option Income Tax – Budget Year 2014 Wells County*

### **Operating (Levy Freeze) LOIT:**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue to certify the rate that must be imposed in a county to raise tax revenues as specified. Therefore, the Department and the Department of Revenue certify the following rates for Wells County:

<b>2014 Total Certified LOIT Rate:</b>	<b>0.4266%</b>
<b>2014 Rate for Levy Freeze:</b>	<b>0.3483%</b>
<b>2014 Rate for Property Tax Relief*:</b>	<b>0.0783%</b>

\*This rate is continued from 2009 and is in addition to any rate adopted by Wells County under IC 6-3.5-1.1-26. Under IC 6-3.5-1.5-1(d), unless a new ordinance is passed to the contrary: "Notwithstanding IC 6-3.5-1.1-24(h), and IC 6-3.5-6-30(h), if a county has adopted an income tax rate under IC 6-3.5-1.1-24 or IC 6-3.5-6-30 to replace property tax levy growth, the part of the tax rate under IC 6-3.5-1.1-24 or IC 6-3.5-6-30 that was used before January 1, 2009, to reduce levy growth in the county family and children's fund property tax levy and the children's psychiatric residential treatment services property tax levy shall instead be used for property tax relief in the same manner that a tax rate under IC 6-3.5-1.1-26 or IC 6-3.5-6-32 is used for property tax relief." Please contact Courtney Schaafsma at [cschaafsma@dlgf.in.gov](mailto:cschaafsma@dlgf.in.gov) with any questions about this provision.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
Department of Local Government Finance

### **Other LOIT Options**

#### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 allows a county to adopt an additional CAGIT to:

19. Provide local property tax replacement credits to all property;
20. Provide or increase the homestead credit percentage uniformly; or
21. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

#### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 allows a county to adopt an additional CAGIT for Public Safety. To adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014* *White County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for White County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	292,508	592,622
<b>Corresponding Income Tax Rate:</b>	<u>0.0614</u>	<u>0.1244</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1228%</u>	<u>0.1244%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
**Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

- 235. Provide local property tax replacement credits to all property;
- 236. Provide or increase the homestead credit percentage uniformly; or
- 237. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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## *Certification of Local Option Income Tax – Budget Year 2014* *Whitley County*

### **Operating (Levy Freeze) LOIT**

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2013**. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the Department and the Department of Revenue ("DOR") to certify the CAGIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the Department certifies **MUST** be adopted by the governing body for each of the first two years (2014 and 2015). Therefore, the Department and the DOR certify the following rates for Whitley County:

	<u>2014</u>	<u>2015</u>
<b>Estimated Amount Needed:</b>	265,045	536,981
<b>Corresponding Income Tax Rate:</b>	<u>0.0383</u>	<u>0.0775</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.0766%</u>	<u>0.0775%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2014 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 30th day of August, 2013.

**Micah G. Vincent, Commissioner**  
**Department of Local Government Finance**

## **Other LOIT Options**

### **Property Tax Relief LOIT**

Indiana Code 6-3.5-1.1-26 also allows a county to adopt an additional CAGIT to:

- 238. Provide local property tax replacement credits to all property;
- 239. Provide or increase the homestead credit percentage uniformly; or
- 240. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

### **Public Safety LOIT**

Indiana Code 6-3.5-1.1-25 also allows a county to adopt an additional CAGIT for Public Safety. In order to adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.