

# 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 2015 Adams County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Adams County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	413,593	838,353
<b>Corresponding Income Tax Rate:</b>	<u>0.0631</u>	<u>0.128</u>
<b><u>Income Tax Rate including First-Year Stabilization Fund*:</u></b>	<u>0.1262%</u>	<u>0.128%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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 2015* *Allen County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Allen County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	5,893,599	11,946,325
<b>Corresponding Income Tax Rate:</b>	<u>0.0738</u>	<u>0.1496</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.1476%</u>	<u>0.1496%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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 2015 Bartholomew County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2014**. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Bartholomew County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	1,331,393	2,698,734
<b>Corresponding Income Tax Rate:</b>	<u>0.0658</u>	<u>0.1334</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.1316%</u>	<u>0.1334%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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:

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 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 2015 Benton County*

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

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**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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Benton County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	153,379	310,899
<b>Corresponding Income Tax Rate:</b>	<u>0.0874</u>	<u>0.1771</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1748%</u>	<u>0.1771%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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:

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 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 2015 Blackford County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Blackford County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	176,701	358,173
<b>Corresponding Income Tax Rate:</b>	<u>0.0854</u>	<u>0.173</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.1708%</u>	<u>0.173%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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:

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 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 2015* *Boone County*

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

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**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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Boone County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	714,565	1,448,423
<b>Corresponding Income Tax Rate:</b>	<u>0.0294</u>	<u>0.0595</u>
<b><del>Income Tax Rate including First Year Stabilization Fund*:</del></b>	<del><u>0.0588%</u></del>	<del><u>0.0595%</u></del>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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 2015 Brown County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before **November 1, 2014**. 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>2015 Total Certified LOIT Rate:</b>	<b>0.451%</b>
<b>2015 Rate for Levy Freeze:</b>	<b>0.4236%</b>
<b>2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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 2015 Carroll County*

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

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**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>2015 Total Certified LOIT Rate:</b>	<b>0.4293%</b>
<b>2015 Rate for Levy Freeze:</b>	<b>0.4293%</b>
<b>2015 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 29th day of August, 2014.



Courtney L. Schaafsma, 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 2015* *Cass County*

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

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**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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Cass County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	579,490	1,174,626
<b>Corresponding Income Tax Rate:</b>	<u>0.0933</u>	<u>0.189</u>
<b>Income Tax Rate including First-Year Stabilization Fund*:</b>	<u>0.1866%</u>	<u>0.189%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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:

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 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 2015* *Clark County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Clark County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	1,466,678	2,972,956
<b>Corresponding Income Tax Rate:</b>	<u>0.0682</u>	<u>0.1382</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1364%</u>	<u>0.1382%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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:

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 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 2015* *Clay County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2014**. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Clay County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	174,757	354,232
<b>Corresponding Income Tax Rate:</b>	<u>0.0394</u>	<u>0.0797</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.0788%</u>	<u>0.0797%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

  
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Courtney L. Schaafsma, 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:

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 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 2015 Clinton County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Clinton County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	492,032	997,349
<b>Corresponding Income Tax Rate:</b>	<u>0.0854</u>	<u>0.173</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1708%</u>	<u>0.173%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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:

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 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 2015 Crawford County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Crawford County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	115,335	233,784
<b>Corresponding Income Tax Rate:</b>	<u>0.0815</u>	<u>0.1652</u>
<b><u>Income Tax Rate including First-Year Stabilization Fund*:</u></b>	<u>0.163%</u>	<u>0.1652%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

  
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Courtney L. Schaafsma, 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:

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 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 2015 Daviness County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2014**. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Daviness County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	434,543	880,819
<b>Corresponding Income Tax Rate:</b>	<u>0.0759</u>	<u>0.1537</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.1518%</u>	<u>0.1537%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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:

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 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 2015 Dearborn County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2014**. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Dearborn County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	598,053	1,212,253
<b>Corresponding Income Tax Rate:</b>	<u>0.0531</u>	<u>0.1077</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.1062%</u>	<u>0.1077%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

  
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Courtney L. Schaafsma, 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 2015 Decatur County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Decatur County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	298,919	605,909
<b>Corresponding Income Tax Rate:</b>	<u>0.0595</u>	<u>0.1205</u>
<b>Income Tax Rate including First-Year Stabilization Fund*:</b>	<u>0.119%</u>	<u>0.1205%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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:

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 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 2015 DeKalb County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before **November 1, 2014**. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for DeKalb County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	577,802	1,171,204
<b>Corresponding Income Tax Rate:</b>	<u>0.068</u>	<u>0.1378</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.136%</u>	<u>0.1378%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

  
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Courtney L. Schaafsma, 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:

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 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 2015 Delaware County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Delaware County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	2,119,241	4,295,701
<b>Corresponding Income Tax Rate:</b>	<u>0.1153</u>	<u>0.2338</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.2306%</u>	<u>0.2338%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

  
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Courtney L. Schaafsma, 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 2015 Dubois County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Dubois County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	463,397	939,306
<b>Corresponding Income Tax Rate:</b>	<u>0.0392</u>	<u>0.0794</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.0784%</u>	<u>0.0794%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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%.

# 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 2015 Elkhart County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2014**. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Elkhart County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	2,896,774	5,871,761
<b>Corresponding Income Tax Rate:</b>	<u>0.0725</u>	<u>0.1469</u>
<b><u>Income Tax Rate including First-Year Stabilization Fund*:</u></b>	<u>0.145%</u>	<u>0.1469%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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:

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 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 2015* *Fayette County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Fayette County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	401,014	812,855
<b>Corresponding Income Tax Rate:</b>	<u>0.1175</u>	<u>0.2381</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0.235%</u>	<u>0.2381%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

  
\_\_\_\_\_  
Courtney L. Schaafsma, 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 2015 Floyd County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2014**. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Floyd County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	760,133	1,540,790
<b>Corresponding Income Tax Rate:</b>	<u>0.0388</u>	<u>0.0786</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.0776%</u>	<u>0.0786%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

  
\_\_\_\_\_  
Courtney L. Schaafsma, 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:

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 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 2015* *Fountain County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2014**. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Fountain County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	176,500	357,765
<b>Corresponding Income Tax Rate:</b>	<u>0.0533</u>	<u>0.1079</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.1066%</u>	<u>0.1079%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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:

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 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 2015 Franklin County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Franklin County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	159,079	322,453
<b>Corresponding Income Tax Rate:</b>	<u>0.0338</u>	<u>0.0684</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.0676%</u>	<u>0.0684%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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:

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 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 2015 Fulton County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2014**. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Fulton County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	247,084	500,839
<b>Corresponding Income Tax Rate:</b>	<u>0.0665</u>	<u>0.1347</u>
<b><u>Income Tax Rate including First-Year Stabilization Fund*:</u></b>	<u>0.133%</u>	<u>0.1347%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

  
\_\_\_\_\_  
Courtney L. Schaafsma, 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:

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 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 2015 Gibson County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Gibson County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	571,026	1,157,470
<b>Corresponding Income Tax Rate:</b>	<u>0.0745</u>	<u>0.151</u>
<b><u>Income Tax Rate including First-Year Stabilization Fund*:</u></b>	<u>0.149%</u>	<u>0.151%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

A handwritten signature in cursive script, appearing to read "Courtney L. Schaafsma".

Courtney L. Schaafsma, 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:

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/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 2015 Grant County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2014**. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Grant County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	922,334	1,869,571
<b>Corresponding Income Tax Rate:</b>	<u>0.0878</u>	<u>0.178</u>
<b><u>Income Tax Rate including First-Year Stabilization Fund*:</u></b>	<u>0.1756%</u>	<u>0.178%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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 2015 Greene County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Greene County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	226,675	459,470
<b>Corresponding Income Tax Rate:</b>	<u>0.0416</u>	<u>0.0842</u>
<b><u>Income Tax Rate including First-Year Stabilization Fund*:</u></b>	<u>0.0832%</u>	<u>0.0842%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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 2015 Hamilton County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Hamilton County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	4,122,203	8,355,705
<b>Corresponding Income Tax Rate:</b>	<u>0.0336</u>	<u>0.068</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.0672%</u>	<u>0.068%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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%.

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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## *Certification of Local Option Income Tax – Budget Year 2015 Hancock County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Hancock County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	760,563	1,541,661
<b>Corresponding Income Tax Rate:</b>	<u>0.0402</u>	<u>0.0814</u>
<b>Income Tax Rate including First Year Stabilization Fund*:</b>	<u>0:0804%</u>	<u>0:0814%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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:

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 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 2015 Harrison County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before **November 1, 2014**. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Harrison County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	248,670	504,054
<b>Corresponding Income Tax Rate:</b>	<u>0.0331</u>	<u>0.067</u>
<b>Income Tax Rate including First-Year Stabilization Fund*:</b>	<u>0.0662%</u>	<u>0.067%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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:

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 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 2015 Hendricks County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2014**. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Hendricks County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	1,606,890	3,257,166
<b>Corresponding Income Tax Rate:</b>	<u>0.0407</u>	<u>0.0824</u>
<b><u>Income Tax Rate including First-Year Stabilization Fund*:</u></b>	<u>0.0814%</u>	<u>0.0824%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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:

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 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 2015* *Henry County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Henry County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	504,479	1,022,579
<b>Corresponding Income Tax Rate:</b>	<u>0.064</u>	<u>0.1297</u>
<b><u>Income Tax Rate including First-Year Stabilization Fund*:</u></b>	<u>0.128%</u>	<u>0.1297%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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 2015 Howard County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2014**. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Howard County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	1,876,351	3,803,363
<b>Corresponding Income Tax Rate:</b>	<u>0.1177</u>	<u>0.2385</u>
<b>Income Tax Rate including First-Year Stabilization Fund*:</b>	<u>0.2354%</u>	<u>0.2385%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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 2015* *Huntington County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2014**. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Huntington County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	560,212	1,135,550
<b>Corresponding Income Tax Rate:</b>	<u>0.0806</u>	<u>0.1633</u>
<b><u>Income Tax Rate including First-Year Stabilization Fund*:</u></b>	<u>0.1612%</u>	<u>0.1633%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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:

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 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 2015 Jackson County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Jackson County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	503,624	1,020,846
<b>Corresponding Income Tax Rate:</b>	<u>0.0616</u>	<u>0.1248</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.1232%</u>	<u>0.1248%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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:

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 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 2015 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 2015. 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 2012-2015 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, 2014**. 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”).

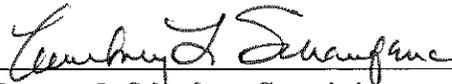
**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: “[...] a county council may not decrease or rescind a tax rate imposed under this chapter.” Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum 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>2015 Total Certified LOIT Rate:</b>	<b>0.2773 %</b>
<b>2015 Rate for Levy Freeze:</b>	<b>0.2728 %</b>
<b>2015 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 29th day of August, 2014.

  
\_\_\_\_\_  
Courtney L. Schaafsma, 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 2015* *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 2015. 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 2010-2015 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, 2014**. 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>2015 Total Certified LOIT Rate:</b>	<b>0.3415%</b>
<b>2015 Rate for Levy Freeze:</b>	<b>0.3409%</b>
<b>2015 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 29th day of August, 2014.

  
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Courtney L. Schaafsma, 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%.

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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## *Certification of Local Option Income Tax – Budget Year 2015* *Jefferson County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Jefferson County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	411,714	834,544
<b>Corresponding Income Tax Rate:</b>	<u>0.0668</u>	<u>0.1354</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.1336%</u>	<u>0.1354%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

  
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Courtney L. Schaafsma, 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:

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/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 2015* *Jennings County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2014**. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Jennings County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	210,461	426,604
<b>Corresponding Income Tax Rate:</b>	<u>0.0478</u>	<u>0.0969</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.0956%</u>	<u>0.0969%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

  
\_\_\_\_\_  
Courtney L. Schaafsma, 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:

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 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 2015* *Johnson County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Johnson County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	1,522,670	3,086,453
<b>Corresponding Income Tax Rate:</b>	<u>0.0415</u>	<u>0.0841</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.083%</u>	<u>0.0841%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

  
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Courtney L. Schaafsma, 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:

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 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 2015* *Knox County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Knox County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	536,722	1,087,936
<b>Corresponding Income Tax Rate:</b>	<u>0.0754</u>	<u>0.1529</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.1508%</u>	<u>0.1529%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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 2015* *Kosciusko County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Kosciusko County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	841,260	1,705,234
<b>Corresponding Income Tax Rate:</b>	<u>0.048</u>	<u>0.0973</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.096%</u>	<u>0.0973%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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 2015 LaGrange County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for LaGrange County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	263,603	534,323
<b>Corresponding Income Tax Rate:</b>	<u>0.0402</u>	<u>0.0813</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.0804%</u>	<u>0.0813%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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:

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 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 2015* *Lake County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2014**. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Lake County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	11,221,411	22,745,800
<b>Corresponding Income Tax Rate:</b>	<u>0.1123</u>	<u>0.2275</u>
<b><u>Income Tax Rate including First Year Stabilization Fund**:</u></b>	<u>0.2246%</u>	<u>0.2275%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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:

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 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 2015 Laporte County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Laporte County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	2,046,392	4,148,037
<b>Corresponding Income Tax Rate:</b>	<u>0.0959</u>	<u>0.1943</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.1918%</u>	<u>0.1943%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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:

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 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 2015* *Lawrence County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Lawrence County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	539,807	1,094,189
<b>Corresponding Income Tax Rate:</b>	<u>0.0713</u>	<u>0.1444</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.1426%</u>	<u>0.1444%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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:

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 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 2015 Madison County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Madison County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	1,770,008	3,587,806
<b>Corresponding Income Tax Rate:</b>	<u>0.0826</u>	<u>0.1673</u>
<b><u>Income Tax Rate including First-Year Stabilization Fund*:</u></b>	<u>0.1652%</u>	<u>0.1673%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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%.

# STATE OF INDIANA

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## *Certification of Local Option Income Tax – Budget Year 2015 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 2015. 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 2010-2015 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, 2014**. 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 Marion County:

<b>2015 Total Certified LOIT Rate:</b>	<b>0.3099%</b>
<b>2015 Rate for Levy Freeze:</b>	<b>0.3013%</b>
<b>2015 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 6-3.5-1.1-26. 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 29th day of August, 2014.

  
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Courtney L. Schaafsma, 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%.

# STATE OF INDIANA

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## *Certification of Local Option Income Tax – Budget Year 2015 Marshall County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Marshall County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	611,746	1,240,009
<b>Corresponding Income Tax Rate:</b>	<u>0.068</u>	<u>0.1378</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.136%</u>	<u>0.1378%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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:

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 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 2015* *Martin County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Martin County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	76,030	154,113
<b>Corresponding Income Tax Rate:</b>	<u>0.0418</u>	<u>0.0846</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.0836%</u>	<u>0.0846%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

  
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Courtney L. Schaafsma, 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 2015* *Miami County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2014**. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Miami County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	363,686	737,191
<b>Corresponding Income Tax Rate:</b>	<u>0.067</u>	<u>0.1358</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.134%</u>	<u>0.1358%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

  
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Courtney L. Schaafsma, 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%.

# STATE OF INDIANA

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## *Certification of Local Option Income Tax – Budget Year 2015 Monroe County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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").

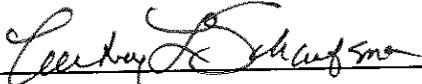
**Please Note:** Indiana Code 6-3.5-6-30(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county income tax council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Monroe County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	1,509,090	3,058,925
<b>Corresponding Income Tax Rate:</b>	<u>0.0561</u>	<u>0.1137</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.1122%</u>	<u>0.1137%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

  
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Courtney L. Schaafsma, 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 2015 Montgomery County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Montgomery County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	453,767	919,786
<b>Corresponding Income Tax Rate:</b>	<u>0.0656</u>	<u>0.133</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.1312%</u>	<u>0.133%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

  
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Courtney L. Schaafsma, 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%.

# STATE OF INDIANA

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## *Certification of Local Option Income Tax – Budget Year 2015 Morgan County*

In 2013, Morgan 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 2015. Therefore, the amount of levy freeze LOIT revenue used for this certification is the revenue necessary to fund the growth from 2007-2013, before the “thaw.” The rate certified below is the rate that will generate sufficient revenue to fund the 2007-2013 growth. Growth from 2013-2015 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, 2014. 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>2015 Total Certified LOIT Rate:</b>	<b>0.3087%</b>
<b>2015 Rate for Levy Freeze:</b>	<b>0.3061%</b>
<b>2015 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 29th day of August, 2014.

  
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Courtney L. Schaafsma, 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%.

# STATE OF INDIANA

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## *Certification of Local Option Income Tax – Budget Year 2015 Newton County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Newton County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	230,897	468,028
<b>Corresponding Income Tax Rate:</b>	<u>0.081</u>	<u>0.1641</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.162%</u>	<u>0.1641%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

  
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Courtney L. Schaafsma, 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:

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 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 2015* *Noble County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Noble County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	494,514	1,002,379
<b>Corresponding Income Tax Rate:</b>	<u>0.0592</u>	<u>0.12</u>
<b><u>Income Tax Rate including First Year Stabilization Fund**:</u></b>	<u>0.1184%</u>	<u>0.12%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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:

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 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 2015* *Ohio County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Ohio County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	46,233	93,714
<b>Corresponding Income Tax Rate:</b>	<u>0.0414</u>	<u>0.0838</u>
<b><u>Income Tax Rate including First-Year Stabilization Fund*:</u></b>	<u>0.0828%</u>	<u>0.0838%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

  
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Courtney L. Schaafsma, 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:

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 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 2015 Orange County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Orange County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	143,627	291,132
<b>Corresponding Income Tax Rate:</b>	<u>0.0491</u>	<u>0.0996</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.0982%</u>	<u>0.0996%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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:

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 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 2015* *Owen County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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").

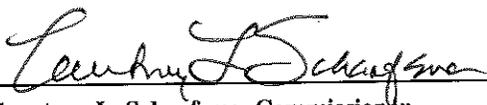
**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Owen County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	136,303	276,286
<b>Corresponding Income Tax Rate:</b>	<u>0.0424</u>	<u>0.0858</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.0848%</u>	<u>0.0858%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

  
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Courtney L. Schaafsma, 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:

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 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 2015 Parke County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before **November 1, 2014**. 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>2015 Total Certified LOIT Rate:</b>	<b>0.5229%</b>
<b>2015 Rate for Levy Freeze:</b>	<b>0.4756%</b>
<b>2015 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 29th day of August, 2014.

  
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Courtney L. Schaafsma, 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%.

# STATE OF INDIANA

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## *Certification of Local Option Income Tax – Budget Year 2015* *Perry County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2014**. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Perry County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	172,375	349,404
<b>Corresponding Income Tax Rate:</b>	<u>0.0545</u>	<u>0.1105</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.109%</u>	<u>0.1105%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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 2015* *Pike County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Pike County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	206,737	419,056
<b>Corresponding Income Tax Rate:</b>	<u>0.0794</u>	<u>0.161</u>
<b><u>Income Tax Rate including First Year Stabilization Fund**:</u></b>	<u>0.1588%</u>	<u>0.161%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

  
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Courtney L. Schaafsma, 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:

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/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 2015 Porter County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2014**. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Porter County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	2,620,136	5,311,016
<b>Corresponding Income Tax Rate:</b>	<u>0.0579</u>	<u>0.1172</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.1158%</u>	<u>0.1172%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

  
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Courtney L. Schaafsma, 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:

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/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 2015* *Posey County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Posey County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	448,326	908,757
<b>Corresponding Income Tax Rate:</b>	<u>0.0707</u>	<u>0.1432</u>
<b><u>Income Tax Rate including First-Year Stabilization Fund*:</u></b>	<u>0.1414%</u>	<u>0.1432%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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%.

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH  
100 NORTH SENATE AVENUE N1058(B)  
INDIANAPOLIS, IN 46204  
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## *Certification of Local Option Income Tax – Budget Year 2015 Pulaski County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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>2015 Total Certified LOIT Rate:</b>	<b>0.5804%</b>
<b>2015 Rate for Levy Freeze:</b>	<b>0.5529%</b>
<b>2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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%.

# STATE OF INDIANA

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## *Certification of Local Option Income Tax – Budget Year 2015 Putnam County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Putnam County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	263,356	533,822
<b>Corresponding Income Tax Rate:</b>	<u>0.042</u>	<u>0.085</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.084%</u>	<u>0.085%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

  
\_\_\_\_\_  
Courtney L. Schaafsma, 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:

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 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 2015* *Randolph County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Randolph County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	350,549	710,563
<b>Corresponding Income Tax Rate:</b>	<u>0.0837</u>	<u>0.1695</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.1674%</u>	<u>0.1695%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

  
\_\_\_\_\_  
Courtney L. Schaafsma, 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:

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 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 2015* *Ripley County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Ripley County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	196,982	399,283
<b>Corresponding Income Tax Rate:</b>	<u>0.035</u>	<u>0.0709</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.07%</u>	<u>0.0709%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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:

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 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 2015* *Rush County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Rush County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	265,250	537,662
<b>Corresponding Income Tax Rate:</b>	<u>0.0831</u>	<u>0.1684</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.1662%</u>	<u>0.1684%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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:

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 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 2015 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, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for St. Joseph County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	4,886,634	9,905,207
<b>Corresponding Income Tax Rate:</b>	<u>0.089</u>	<u>0.1804</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.178%</u>	<u>0.1804%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

  
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Courtney L. Schaafsma, 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 2015* *Scott County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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").

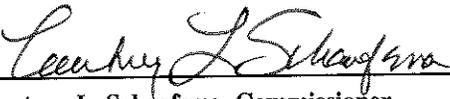
**Please Note:** Indiana Code 6-3.5-6-30(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county income tax council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Scott County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	188,839	382,777
<b>Corresponding Income Tax Rate:</b>	<u>0.0534</u>	<u>0.1081</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.1068%</u>	<u>0.1081%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

  
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Courtney L. Schaafsma, 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 2015 Shelby County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Shelby County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	496,087	1,005,568
<b>Corresponding Income Tax Rate:</b>	<u>0.055</u>	<u>0.1114</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.11%</u>	<u>0.1114%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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:

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 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 2015 Spencer County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2014**. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Spencer County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	292,584	593,068
<b>Corresponding Income Tax Rate:</b>	<u>0.068</u>	<u>0.1379</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.136%</u>	<u>0.1379%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

  
\_\_\_\_\_  
Courtney L. Schaafsma, 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%.

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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## *Certification of Local Option Income Tax – Budget Year 2015* *Starke County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Starke County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	225,635	457,362
<b>Corresponding Income Tax Rate:</b>	<u>0.0638</u>	<u>0.1294</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.1276%</u>	<u>0.1294%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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:

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 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 2015 Steuben County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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").

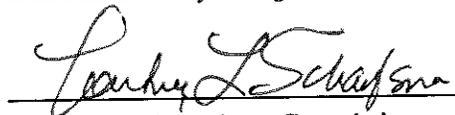
**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Steuben County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	407,825	826,661
<b>Corresponding Income Tax Rate:</b>	<u>0.0574</u>	<u>0.1162</u>
<b><u>Income Tax Rate including First-Year Stabilization Fund*:</u></b>	<u>0.1148%</u>	<u>0.1162%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

  
\_\_\_\_\_  
Courtney L. Schaafsma, 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:

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 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 2015 Sullivan County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Sullivan County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	256,505	519,935
<b>Corresponding Income Tax Rate:</b>	<u>0.0709</u>	<u>0.1438</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.1418%</u>	<u>0.1438%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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:

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/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 2015* *Switzerland County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Switzerland County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	74,679	151,374
<b>Corresponding Income Tax Rate:</b>	<u>0.0533</u>	<u>0.108</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.1066%</u>	<u>0.108%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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 2015 Tippecanoe County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Tippecanoe County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	1,884,779	3,820,447
<b>Corresponding Income Tax Rate:</b>	<u>0.0544</u>	<u>0.1103</u>
<b><u>Income Tax Rate including First-Year Stabilization Fund*:</u></b>	<u>0.1088%</u>	<u>0.1103%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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 2015* *Tipton County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Tipton County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	238,709	483,863
<b>Corresponding Income Tax Rate:</b>	<u>0.0653</u>	<u>0.1322</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.1306%</u>	<u>0.1322%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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:

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 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 2015* *Union County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Union County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	80,034	162,229
<b>Corresponding Income Tax Rate:</b>	<u>0.0627</u>	<u>0.1271</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.1254%</u>	<u>0.1271%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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:

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 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 2015 Vanderburgh County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Vanderburgh County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	3,165,613	6,416,698
<b>Corresponding Income Tax Rate:</b>	<u>0.0839</u>	<u>0.17</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.1678%</u>	<u>0.17%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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 2015 Vermillion County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2014**. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Vermillion County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	243,547	493,670
<b>Corresponding Income Tax Rate:</b>	<u>0.0821</u>	<u>0.1664</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.1642%</u>	<u>0.1664%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

  
\_\_\_\_\_  
Courtney L. Schaafsma, 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:

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/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

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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## *Certification of Local Option Income Tax – Budget Year 2015* *Vigo County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Vigo County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	1,948,958	3,950,538
<b>Corresponding Income Tax Rate:</b>	<u>0.1057</u>	<u>0.2142</u>
<b><u>Income Tax Rate including First-Year Stabilization Fund*:</u></b>	<u>0.2114%</u>	<u>0.2142%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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:

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 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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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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## *Certification of Local Option Income Tax – Budget Year 2015 Wabash County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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").

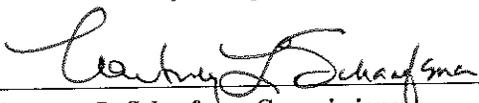
**Please Note:** Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum 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>2015 Total Certified LOIT Rate:</b>	<b>0.6578%</b>
<b>2015 Rate for Levy Freeze:</b>	<b>0.6417%</b>
<b>2015 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 29th day of August, 2014.

  
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Courtney L. Schaafsma, Commissioner  
Department of Local Government Finance

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### **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 2015 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 2015. 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 2011-2015 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, 2014**. 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>2015 Total Certified LOIT Rate:</b>	<b>0.3087%</b>
<b>2015 Rate for Levy Freeze:</b>	<b>0.2916%</b>
<b>2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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 2015* Warrick County

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Warrick County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	619,560	1,255,848
<b>Corresponding Income Tax Rate:</b>	<u>0.0353</u>	<u>0.0716</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.0706%</u>	<u>0.0716%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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:

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/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 2015 Washington County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Washington County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	249,671	506,084
<b>Corresponding Income Tax Rate:</b>	<u>0.0609</u>	<u>0.1234</u>
<b><u>Income Tax Rate including First-Year Stabilization Fund*:</u></b>	<u>0.1218%</u>	<u>0.1234%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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:

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 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 2015* *Wayne County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2014**. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Wayne County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	1,262,443	2,558,972
<b>Corresponding Income Tax Rate:</b>	<u>0.1135</u>	<u>0.23</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.227%</u>	<u>0.23%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

  
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Courtney L. Schaafsma, 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:

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 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 2015 Wells County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2014**. 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>2015 Total Certified LOIT Rate:</b>	<b>0.5147%</b>
<b>2015 Rate for Levy Freeze:</b>	<b>0.4364%</b>
<b>2015 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 29th day of August, 2014.

  
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Courtney L. Schaafsma, Commissioner  
Department of Local Government Finance

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### **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 2015* *White County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for White County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	313,171	634,798
<b>Corresponding Income Tax Rate:</b>	<u>0.0634</u>	<u>0.1284</u>
<b><u>Income Tax Rate including First-Year Stabilization Fund*:</u></b>	<u>0.1268%</u>	<u>0.1284%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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:

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 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 2015 Whitley County*

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

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 1, 2014. 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 (2015 and 2016). Therefore, the Department and the DOR certify the following rates for Whitley County:

	<u>2015</u>	<u>2016</u>
<b>Estimated Amount Needed:</b>	282,395	572,415
<b>Corresponding Income Tax Rate:</b>	<u>0.0385</u>	<u>0.078</u>
<b><u>Income Tax Rate including First Year Stabilization Fund*:</u></b>	<u>0.077%</u>	<u>0.078%</u>

\*The Department-Certified Levy Freeze Income Tax Rate for 2015 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 29th day of August, 2014.

Courtney L. Schaafsma, 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:

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 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%.