

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 2016 Adams County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Adams County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$410,867	\$1,043,191
Corresponding Income Tax Rate:	<u>0.0623%</u>	<u>0.158%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.1246%</u>	<u>0.158%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief or a combination of both in order to adopt an additional COIT for Public Safety. 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 2016 *Allen County*

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Allen County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$5,829,541	\$14,801,205
Corresponding Income Tax Rate:	<u>0.0711%</u>	<u>0.1806%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.1422%</u>	<u>0.1806%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.


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. Counties do not need to adopt the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief or a combination of both in order to adopt an additional COIT for Public Safety. 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 2016 Bartholomew County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Bartholomew County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$1,329,205	\$3,374,851
Corresponding Income Tax Rate:	<u>0.0657%</u>	<u>0.1667%</u>
<u>Income Tax Rate including First-Year Stabilization Fund*:</u>	<u>0.1314%</u>	<u>0.1667%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 Benton County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Benton County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$151,686	\$385,131
Corresponding Income Tax Rate:	<u>0.0945%</u>	<u>0.2399%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.189%</u>	<u>0.2399%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.



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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 Blackford County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Blackford County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$176,951	\$449,278
Corresponding Income Tax Rate:	<u>0.0862%</u>	<u>0.2189%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.1724%</u>	<u>0.2189%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 Boone County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Boone County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$809,065	\$2,054,216
Corresponding Income Tax Rate:	<u>0.0318%</u>	<u>0.0805%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.0636%</u>	<u>0.0805%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief or a combination of both in order to adopt an additional COIT for Public Safety. 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 2016 Brown County

Operating (Levy Freeze) LOIT:

An ordinance to adopt any of the LOIT options described below may be adopted anytime before **November 2, 2015**. 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:

2016 Total Certified LOIT Rate:	0.4843%
2016 Rate for Levy Freeze:	0.4569%
2016 Rate for Property Tax Relief*:	0.0274%

*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(e), 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 with any questions about this provision.

Dated this 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 Carroll County

Operating (Levy Freeze) LOIT:

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("Department").

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

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

2016 Total Certified LOIT Rate:	0.4918%
2016 Rate for Levy Freeze:	0.4918%
2016 Rate for Property Tax Relief*:	0.0000%

*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(e), 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 with any questions about this provision.

Dated this 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 Cass County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Cass County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$581,583	\$1,476,640
Corresponding Income Tax Rate:	<u>0.089%</u>	<u>0.2259%</u>
<u>Income Tax Rate including First-Year Stabilization Fund*:</u>	<u>0.178%</u>	<u>0.2259%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 *Clark County*

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Clark County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$1,450,358	\$3,682,459
Corresponding Income Tax Rate:	<u>0.0641%</u>	<u>0.1628%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.1282%</u>	<u>0.1628%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
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Certification of Local Option Income Tax – Budget Year 2016 Clay County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Clay County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$172,844	\$438,851
Corresponding Income Tax Rate:	<u>0.0383%</u>	<u>0.0973%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.0766%</u>	<u>0.0973%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.



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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 Clinton County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Clinton County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$497,842	\$1,264,020
Corresponding Income Tax Rate:	<u>0.084%</u>	<u>0.2131%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.168%</u>	<u>0.2131%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 Crawford County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before **November 2, 2015**. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Crawford County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$114,062	\$289,604
Corresponding Income Tax Rate:	<u>0.0773%</u>	<u>0.1961%</u>
<u>Income Tax Rate including First-Year Stabilization Fund*:</u>	<u>0.1546%</u>	<u>0.1961%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.



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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 Daviess County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Daviess County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$435,075	\$1,104,655
Corresponding Income Tax Rate:	<u>0.0722%</u>	<u>0.1833%</u>
<u>Income Tax Rate including First-Year Stabilization Fund*:</u>	<u>0.1444%</u>	<u>0.1833%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 *Dearborn County*

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 2, 2015**. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Dearborn County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$591,452	\$1,501,697
Corresponding Income Tax Rate:	<u>0.0512%</u>	<u>0.13%</u>
<u>Income Tax Rate including First-Year Stabilization Fund*:</u>	<u>0.1024%</u>	<u>0.13%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief or a combination of both in order to adopt an additional COIT for Public Safety. 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 2016 Decatur County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Decatur County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$295,620	\$750,579
Corresponding Income Tax Rate:	<u>0.0569%</u>	<u>0.1443%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.1138%</u>	<u>0.1443%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 DeKalb County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 2, 2015**. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for DeKalb County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$573,572	\$1,456,299
Corresponding Income Tax Rate:	<u>0.067%</u>	<u>0.1701%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.134%</u>	<u>0.1701%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 Delaware County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Delaware County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$2,095,851	\$5,321,365
Corresponding Income Tax Rate:	<u>0.1094%</u>	<u>0.2778%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.2188%</u>	<u>0.2778%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief or a combination of both in order to adopt an additional COIT for Public Safety. 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 2016 *Dubois County*

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Dubois County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$458,282	\$1,163,578
Corresponding Income Tax Rate:	<u>0.0364%</u>	<u>0.0924%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.0728%</u>	<u>0.0924%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief or a combination of both in order to adopt an additional COIT for Public Safety. 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 2016 *Elkhart County*

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before **November 2, 2015**. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Elkhart County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$2,918,615	\$7,410,363
Corresponding Income Tax Rate:	<u>0.0672%</u>	<u>0.1705%</u>
<u>Income Tax Rate including First-Year Stabilization Fund*:</u>	<u>0.1344%</u>	<u>0.1705%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 Fayette County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Fayette County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$396,614	\$1,007,003
Corresponding Income Tax Rate:	<u>0.1148%</u>	<u>0.2915%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.2296%</u>	<u>0.2915%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.


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. Counties do not need to adopt the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief or a combination of both in order to adopt an additional COIT for Public Safety. 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 2016 *Floyd County*

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Floyd County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$770,522	\$1,956,355
Corresponding Income Tax Rate:	<u>0.0375%</u>	<u>0.0951%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.075%</u>	<u>0.0951%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 *Fountain County*

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Fountain County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$174,552	\$443,187
Corresponding Income Tax Rate:	<u>0.057%</u>	<u>0.1446%</u>
<u>Income Tax Rate including First-Year Stabilization Fund*:</u>	<u>0.114%</u>	<u>0.1446%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 Franklin County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Franklin County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$157,323	\$399,443
Corresponding Income Tax Rate:	<u>0.0309%</u>	<u>0.0785%</u>
<u>Income Tax Rate including First-Year Stabilization Fund*:</u>	<u>0.0618%</u>	<u>0.0785%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 Fulton County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Fulton County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$244,357	\$620,422
Corresponding Income Tax Rate:	<u>0.0628%</u>	<u>0.1593%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.1256%</u>	<u>0.1593%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 Gibson County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Gibson County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$564,724	\$1,433,834
Corresponding Income Tax Rate:	<u>0.0694%</u>	<u>0.1762%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.1388%</u>	<u>0.1762%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT/COIT for Operating (Levy Freeze), the CAGIT/COIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT/COIT for Public Safety. 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 2016 *Grant County*

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 2, 2015**. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Grant County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$912,155	\$2,315,961
Corresponding Income Tax Rate:	<u>0.0846%</u>	<u>0.2147%</u>
<u>Income Tax Rate including First-Year Stabilization Fund*:</u>	<u>0.1692%</u>	<u>0.2147%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.


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. Counties do not need to adopt the additional COIT for Operating (Levy Freeze); the COIT for Property Tax Relief or a combination of both in order to adopt an additional COIT for Public Safety. 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 2016 Greene County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before **November 2, 2015**. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Greene County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$227,644	\$577,988
Corresponding Income Tax Rate:	<u>0.0399%</u>	<u>0.1013%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.0798%</u>	<u>0.1013%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief or a combination of both in order to adopt an additional COIT for Public Safety. 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 2016 Hamilton County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before **November 2, 2015**. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Hamilton County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$4,121,158	\$10,463,620
Corresponding Income Tax Rate:	<u>0.032%</u>	<u>0.0812%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.064%</u>	<u>0.0812%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief or a combination of both in order to adopt an additional COIT for Public Safety. 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 2016 Hancock County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 2, 2015**. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Hancock County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$774,707	\$1,966,981
Corresponding Income Tax Rate:	<u>0.0413%</u>	<u>0.1047%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.0826%</u>	<u>0.1047%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 Harrison County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Harrison County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$245,926	\$624,406
Corresponding Income Tax Rate:	<u>0.0319%</u>	<u>0.0808%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.0638%</u>	<u>0.0808%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

A handwritten signature in cursive script, reading "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 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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 Hendricks County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before **November 2, 2015**. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Hendricks County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$1,726,463	\$4,383,489
Corresponding Income Tax Rate:	<u>0.0423%</u>	<u>0.1072%</u>
<u>Income Tax Rate including First-Year Stabilization Fund*:</u>	<u>0.0846%</u>	<u>0.1072%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 *Henry County*

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 2, 2015**. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Henry County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$500,856	\$1,271,673
Corresponding Income Tax Rate:	<u>0.0621%</u>	<u>0.1575%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.1242%</u>	<u>0.1575%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.


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. Counties do not need to adopt the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief or a combination of both in order to adopt an additional COIT for Public Safety. 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 2016 *Howard County*

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Howard County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$1,876,555	\$4,764,573
Corresponding Income Tax Rate:	<u>0.1132%</u>	<u>0.2874%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.2264%</u>	<u>0.2874%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief or a combination of both in order to adopt an additional COIT for Public Safety. 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 2016 Huntington County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 2, 2015**. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Huntington County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$553,164	\$1,404,483
Corresponding Income Tax Rate:	<u>0.0769%</u>	<u>0.1951%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.1538%</u>	<u>0.1951%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 Jackson County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Jackson County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$498,134	\$1,264,763
Corresponding Income Tax Rate:	<u>0.0588%</u>	<u>0.1491%</u>
<u>Income Tax Rate including First-Year Stabilization Fund*:</u>	<u>0.1176%</u>	<u>0.1491%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 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 2016. 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 2012-2016 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 2, 2015**. 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:

2016 Total Certified LOIT Rate:	0.2396%
2016 Rate for Levy Freeze:	0.2351%
2016 Rate for Property Tax Relief*:	0.0045%

*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(e), 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 with any questions about this provision.

Dated this 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 *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 2016. 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 2010-2016 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 2, 2015**. 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:

2016 Total Certified LOIT Rate:	0.3351%
2016 Rate for Levy Freeze:	0.3345%
2016 Rate for Property Tax Relief*:	0.0006%

*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(e), 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 with any questions about this provision.

Dated this 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 *Jefferson County*

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Jefferson County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$407,170	\$1,033,804
Corresponding Income Tax Rate:	<u>0.0627%</u>	<u>0.1591%</u>
<u>Income Tax Rate including First-Year Stabilization Fund*:</u>	<u>0.1254%</u>	<u>0.1591%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT/COIT for Operating (Levy Freeze), the CAGIT/COIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT/COIT for Public Safety. 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 2016 Jennings County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Jennings County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$208,138	\$528,462
Corresponding Income Tax Rate:	<u>0.0458%</u>	<u>0.1163%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.0916%</u>	<u>0.1163%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 Johnson County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 2, 2015**. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Johnson County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$1,526,406	\$3,875,545
Corresponding Income Tax Rate:	<u>0.0396%</u>	<u>0.1005%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.0792%</u>	<u>0.1005%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.



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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 *Knox County*

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 2, 2015**. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Knox County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$530,798	\$1,347,697
Corresponding Income Tax Rate:	<u>0.0737%</u>	<u>0.1869%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.1474%</u>	<u>0.1869%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief or a combination of both in order to adopt an additional COIT for Public Safety. 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 2016 Kosciusko County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Kosciusko County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$832,776	\$2,114,418
Corresponding Income Tax Rate:	<u>0.0446%</u>	<u>0.1131%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.0892%</u>	<u>0.1131%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief or a combination of both in order to adopt an additional COIT for Public Safety. 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 2016 *LaGrange County*

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before **November 2, 2015**. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for LaGrange County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$260,693	\$661,900
Corresponding Income Tax Rate:	<u>0.0362%</u>	<u>0.0919%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.0724%</u>	<u>0.0919%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 *Lake County*

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before **November 2, 2015**. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Lake County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$11,229,922	\$28,512,772
Corresponding Income Tax Rate:	<u>0.1126%</u>	<u>0.2857%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.2252%</u>	<u>0.2857%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 Laporte County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Laporte County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$2,023,806	\$5,138,443
Corresponding Income Tax Rate:	<u>0.0926%</u>	<u>0.235%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.1852%</u>	<u>0.235%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 Lawrence County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 2, 2015**. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Lawrence County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$533,849	\$1,355,443
Corresponding Income Tax Rate:	<u>0.0686%</u>	<u>0.174%</u>
<u>Income Tax Rate including First-Year Stabilization Fund*:</u>	<u>0.1372%</u>	<u>0.174%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 Madison County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before **November 2, 2015**. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Madison County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$1,751,237	\$4,446,391
Corresponding Income Tax Rate:	<u>0.0812%</u>	<u>0.206%</u>
<u>Income Tax Rate including First-Year Stabilization Fund*:</u>	<u>0.1624%</u>	<u>0.206%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief or a combination of both in order to adopt an additional COIT for Public Safety. 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 2016 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 2016. 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 2010-2016 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 2, 2015. 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. Therefore, the Department and the DOR certify the following rates for Marion County:

2016 Total Certified LOIT Rate:	0.3055%
2016 Rate for Levy Freeze:	0.2969%
2016 Rate for Property Tax Relief*:	0.0086%

*This rate is continued from 2009 and is in addition to any rate adopted by Marion County under IC 6-3.5-6-32. Under IC 6-3.5-1.5-1(e), 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 with any questions about this provision.

Dated this 31st day of August, 2015.

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. Counties do not need to adopt the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief or a combination of both in order to adopt an additional COIT for Public Safety. 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 2016 Marshall County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before **November 2, 2015**. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Marshall County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$605,072	\$1,536,277
Corresponding Income Tax Rate:	<u>0.0631%</u>	<u>0.1602%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.1262%</u>	<u>0.1602%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.


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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 *Martin County*

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before **November 2, 2015**. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Martin County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$75,191	\$190,910
Corresponding Income Tax Rate:	<u>0.0394%</u>	<u>0.0999%</u>
<u>Income Tax Rate including First-Year Stabilization Fund*:</u>	<u>0.0788%</u>	<u>0.0999%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief or a combination of both in order to adopt an additional COIT for Public Safety. 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 2016 Miami County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Miami County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$360,072	\$914,223
Corresponding Income Tax Rate:	<u>0.0651%</u>	<u>0.1653%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.1302%</u>	<u>0.1653%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief or a combination of both in order to adopt an additional COIT for Public Safety. 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 2016 Monroe County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Monroe County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$1,508,437	\$3,829,921
Corresponding Income Tax Rate:	<u>0.0543%</u>	<u>0.1377%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.1086%</u>	<u>0.1377%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief or a combination of both in order to adopt an additional COIT for Public Safety. 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 2016 Montgomery County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before **November 2, 2015**. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Montgomery County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$450,107	\$1,142,822
Corresponding Income Tax Rate:	<u>0.0632%</u>	<u>0.1603%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.1264%</u>	<u>0.1603%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief or a combination of both in order to adopt an additional COIT for Public Safety. 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 2016 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 2016. 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 2013-2016 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 2, 2015. 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:

2016 Total Certified LOIT Rate:	0.2708%
2016 Rate for Levy Freeze:	0.2682%
2016 Rate for Property Tax Relief*:	0.0026%

*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(e), 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 with any questions about this provision.

Dated this 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 Newton County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Newton County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$228,349	\$579,778
Corresponding Income Tax Rate:	<u>0.079%</u>	<u>0.2004%</u>
<u>Income Tax Rate including First-Year Stabilization Fund*:</u>	<u>0.158%</u>	<u>0.2004%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 *Noble County*

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Noble County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$489,056	\$1,241,713
Corresponding Income Tax Rate:	<u>0.0569%</u>	<u>0.1443%</u>
<u>Income Tax Rate including First-Year Stabilization Fund*:</u>	<u>0.1138%</u>	<u>0.1443%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 *Ohio County*

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Ohio County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$45,749	\$116,157
Corresponding Income Tax Rate:	<u>0.0395%</u>	<u>0.1003%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.079%</u>	<u>0.1003%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 *Orange County*

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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").

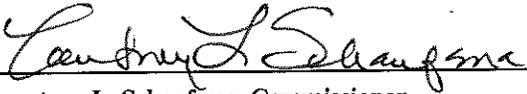
Please Note: Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Orange County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$142,041	\$360,643
Corresponding Income Tax Rate:	<u>0.0489%</u>	<u>0.1241%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.0978%</u>	<u>0.1241%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.



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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 *Owen County*

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before **November 2, 2015**. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Owen County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$134,799	\$342,254
Corresponding Income Tax Rate:	<u>0.0398%</u>	<u>0.1009%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.0796%</u>	<u>0.1009%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 Parke County

Operating (Levy Freeze) LOIT:

An ordinance to adopt any of the LOIT options described below may be adopted anytime before **November 2, 2015**. 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:

2016 Total Certified LOIT Rate:	0.577%
2016 Rate for Levy Freeze:	0.5297%
2016 Rate for Property Tax Relief*:	0.0473%

*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(e), 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 with any questions about this provision.

Dated this 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 *Perry County*

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before **November 2, 2015**. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Perry County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$170,472	\$432,829
Corresponding Income Tax Rate:	<u>0.0522%</u>	<u>0.1325%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.1044%</u>	<u>0.1325%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief or a combination of both in order to adopt an additional COIT for Public Safety. 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 2016 Pike County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before **November 2, 2015**. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Pike County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$204,455	\$519,112
Corresponding Income Tax Rate:	<u>0.0783%</u>	<u>0.1989%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.1566%</u>	<u>0.1989%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.


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. Counties do not need to adopt the additional CAGIT/COIT for Operating (Levy Freeze), the CAGIT/COIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT/COIT for Public Safety. 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 2016 Porter County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Porter County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$2,481,003	\$6,299,267
Corresponding Income Tax Rate:	<u>0.0532%</u>	<u>0.135%</u>
<u>Income Tax Rate including First-Year Stabilization Fund*:</u>	<u>0.1064%</u>	<u>0.135%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT/COIT for Operating (Levy Freeze), the CAGIT/COIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT/COIT for Public Safety. 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 2016 Posey County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Posey County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$443,529	\$1,126,121
Corresponding Income Tax Rate:	<u>0.0672%</u>	<u>0.1705%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.1344%</u>	<u>0.1705%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief or a combination of both in order to adopt an additional COIT for Public Safety. 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 2016 Pulaski County

Operating (Levy Freeze) LOIT:

An ordinance to adopt any of the LOIT options described below may be adopted anytime before **November 2, 2015**. 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:

2016 Total Certified LOIT Rate:	0.7217%
2016 Rate for Levy Freeze:	0.6942%
2016 Rate for Property Tax Relief*:	0.0275%

*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(e), 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 with any questions about this provision.

Dated this 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 Putnam County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Putnam County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$260,689	\$661,889
Corresponding Income Tax Rate:	<u>0.04%</u>	<u>0.1014%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.08%</u>	<u>0.1014%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 Randolph County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before **November 2, 2015**. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Randolph County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$347,780	\$883,014
Corresponding Income Tax Rate:	<u>0.0821%</u>	<u>0.2083%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.1642%</u>	<u>0.2083%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 Ripley County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Ripley County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$196,426	\$498,725
Corresponding Income Tax Rate:	<u>0.0344%</u>	<u>0.0874%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.0688%</u>	<u>0.0874%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 *Rush County*

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before **November 2, 2015**. 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").

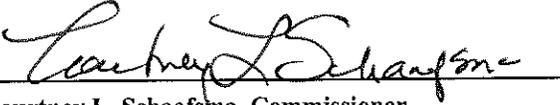
Please Note: Indiana Code 6-3.5-1.1-24(h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Rush County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$262,323	\$666,038
Corresponding Income Tax Rate:	<u>0.0829%</u>	<u>0.2103%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.1658%</u>	<u>0.2103%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.



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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 St. Joseph County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 2, 2015**. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for St. Joseph County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$4,866,311	\$12,355,563
Corresponding Income Tax Rate:	<u>0.0855%</u>	<u>0.217%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.171%</u>	<u>0.217%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief or a combination of both in order to adopt an additional COIT for Public Safety. 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 2016 Scott County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Scott County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$186,834	\$474,371
Corresponding Income Tax Rate:	<u>0.0505%</u>	<u>0.1281%</u>
<u>Income Tax Rate including First-Year Stabilization Fund*:</u>	<u>0.101%</u>	<u>0.1281%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief or a combination of both in order to adopt an additional COIT for Public Safety. 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 2016 *Shelby County*

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before **November 2, 2015**. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Shelby County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$490,515	\$1,245,418
Corresponding Income Tax Rate:	<u>0.0546%</u>	<u>0.1385%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.1092%</u>	<u>0.1385%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 Spencer County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Spencer County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$289,355	\$734,672
Corresponding Income Tax Rate:	<u>0.066%</u>	<u>0.1674%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.132%</u>	<u>0.1674%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief or a combination of both in order to adopt an additional COIT for Public Safety. 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 2016 *Starke County*

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Starke County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$223,144	\$566,563
Corresponding Income Tax Rate:	<u>0.0615%</u>	<u>0.156%</u>
<u>Income Tax Rate including First-Year Stabilization Fund*:</u>	<u>0.123%</u>	<u>0.156%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 *Steuben County*

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before **November 2, 2015**. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Steuben County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$403,324	\$1,024,039
Corresponding Income Tax Rate:	<u>0.058%</u>	<u>0.1471%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.116%</u>	<u>0.1471%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 Sullivan County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Sullivan County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$256,570	\$651,431
Corresponding Income Tax Rate:	<u>0.0713%</u>	<u>0.1809%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.1426%</u>	<u>0.1809%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT/COIT for Operating (Levy Freeze), the CAGIT/COIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT/COIT for Public Safety. 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 2016 Switzerland County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Switzerland County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$73,854	\$187,516
Corresponding Income Tax Rate:	<u>0.0507%</u>	<u>0.1286%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.1014%</u>	<u>0.1286%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief or a combination of both in order to adopt an additional COIT for Public Safety. 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 2016 Tippecanoe County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 2, 2015**. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Tippecanoe County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$1,875,263	\$4,761,293
Corresponding Income Tax Rate:	<u>0.0524%</u>	<u>0.1329%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.1048%</u>	<u>0.1329%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief or a combination of both in order to adopt an additional COIT for Public Safety. 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 2016 *Tipton County*

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Tipton County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$236,875	\$601,426
Corresponding Income Tax Rate:	<u>0.0644%</u>	<u>0.1635%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.1288%</u>	<u>0.1635%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 *Union County*

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before **November 2, 2015**. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Union County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$79,151	\$200,964
Corresponding Income Tax Rate:	<u>0.0625%</u>	<u>0.1586%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.125%</u>	<u>0.1586%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 Vanderburgh County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 2, 2015**. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Vanderburgh County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$3,144,212	\$7,983,155
Corresponding Income Tax Rate:	<u>0.0804%</u>	<u>0.2039%</u>
<u>Income Tax Rate including First-Year Stabilization Fund*:</u>	<u>0.1608%</u>	<u>0.2039%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief or a combination of both in order to adopt an additional COIT for Public Safety. 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 2016 Vermillion County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Vermillion County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$241,927	\$614,253
Corresponding Income Tax Rate:	<u>0.0816%</u>	<u>0.207%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.1632%</u>	<u>0.207%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT/COIT for Operating (Levy Freeze), the CAGIT/COIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT/COIT for Public Safety. 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 2016 *Vigo County*

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Vigo County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$1,925,863	\$4,889,767
Corresponding Income Tax Rate:	<u>0.1007%</u>	<u>0.2555%</u>
<u>Income Tax Rate including First-Year Stabilization Fund*:</u>	<u>0.2014%</u>	<u>0.2555%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 Wabash County

In 2014, Wabash 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 2016. Therefore, the amount of levy freeze LOIT revenue used for this certification is the revenue necessary to fund the growth from 2007-2014, before the “thaw.” The rate certified below is the rate that will generate sufficient revenue to fund the 2007-2014 growth. Growth from 2014-2016 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 2, 2015. 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:

2016 Total Certified LOIT Rate:	0.5652%
2016 Rate for Levy Freeze:	0.5491%
2016 Rate for Property Tax Relief*:	0.0161%

*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(e), 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 with any questions about this provision.

Dated this 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 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 2016. 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 2011-2016 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 2, 2015**. 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:

2016 Total Certified LOIT Rate:	0.3167%
2016 Rate for Levy Freeze:	0.2996%
2016 Rate for Property Tax Relief*:	0.0171%

*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(e), 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 with any questions about this provision.

Dated this 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 Warrick County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before **November 2, 2015**. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Warrick County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$612,721	\$1,555,699
Corresponding Income Tax Rate:	<u>0.0334%</u>	<u>0.0848%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.0668%</u>	<u>0.0848%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT/COIT for Operating (Levy Freeze), the CAGIT/COIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT/COIT for Public Safety. 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 2016 Washington County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before **November 2, 2015**. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Washington County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$247,483	\$628,360
Corresponding Income Tax Rate:	<u>0.0566%</u>	<u>0.1435%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.1132%</u>	<u>0.1435%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.



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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058
INDIANAPOLIS, IN 46204
PHONE (317) 232-3777
FAX (317) 974-1629

Certification of Local Option Income Tax – Budget Year 2016 *Wayne County*

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Wayne County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$1,248,509	\$3,169,965
Corresponding Income Tax Rate:	<u>0.1096%</u>	<u>0.2782%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.2192%</u>	<u>0.2782%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.

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INDIANAPOLIS, IN 46204
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Certification of Local Option Income Tax – Budget Year 2016 Wells County

Operating (Levy Freeze) LOIT:

An ordinance to adopt any of the LOIT options described below may be adopted anytime before **November 2, 2015**. 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:

2016 Total Certified LOIT Rate:	0.5253%
2016 Rate for Levy Freeze:	0.447%
2016 Rate for Property Tax Relief*:	0.0783%

*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(e), 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 with any questions about this provision.

Dated this 31st day of August, 2015.



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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 *White County*

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before November 2, 2015. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for White County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$309,744	\$786,440
Corresponding Income Tax Rate:	<u>0.0593%</u>	<u>0.1506%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.1186%</u>	<u>0.1506%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. 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 2016 Whitley County

Operating (Levy Freeze) LOIT

An ordinance to adopt any of the LOIT options described below may be adopted anytime before **November 2, 2015**. 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 (2016 and 2017). Therefore, the Department and the DOR certify the following rates for Whitley County:

	<u>2016</u>	<u>2017</u>
Estimated Amount Needed:	\$279,279	\$709,089
Corresponding Income Tax Rate:	<u>0.0374%</u>	<u>0.095%</u>
<u>Income Tax Rate including First Year Stabilization Fund*:</u>	<u>0.0748%</u>	<u>0.095%</u>

*The Department-Certified Levy Freeze Income Tax Rate for 2016 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 31st day of August, 2015.

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
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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. Counties do not need to adopt the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief or a combination of both in order to adopt an additional CAGIT for Public Safety. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.