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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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**TO:** County, City and Town Officials

**FROM:** Courtney L. Schaafsma, Commissioner

**SUBJECT:** Local Income Tax Templates

**DATE:** August 11, 2016

The purpose of this memo is to release the templates for the public notices, ordinances, and resolutions required for the administration of the Local Income Tax (“LIT”) under Indiana Code 6-3.6. These templates are being provided pursuant to IC 6-3.6-3-2, which requires the Department of Local Government Finance (“Department”), in conjunction with the Department of Revenue (“DOR”), to prescribe and make available uniform notices, ordinances, and resolutions pertaining to LIT.

Members of the adopting body should use the prescribed templates attached to this memo to make modifications to the county’s LIT structure. City and town officials will utilize these templates only if the local income tax council is the adopting body within the county. City and town officials in counties in which the county council is the adopting body may disregard these templates.

One Public Notice Template is provided herein. This Public Notice should be used for all LIT updates. The applicable ordinance or resolution must be inserted into the notice prior to publication. Available ordinance or resolution templates are as follows:

- Ordinance/Resolution Modifying Local Income Tax Rates
- Ordinance/Resolution Modifying Local Income Tax Allocations
- Ordinance/Resolution Modifying Property Tax Credits
- Ordinance/Resolution Allocating Excess Property Tax Relief Revenue
- Ordinance/Resolution for Public Safety Access Point Rate

For each of the above, the Department has also provided additional guidance on how to complete the template. In a number of the templates, there are sections that may be applicable only in certain instances. Local government officials should be sure to remove these sections if not applicable to a particular county.

An adopting body or governmental entity may submit a proposed notice, ordinance, or resolution to the Department for review. The proposed notice, ordinance, or resolution should be emailed to Michael Duffy, General Counsel, at [mduffy@dlgf.in.gov](mailto:mduffy@dlgf.in.gov). The Department shall provide the submitting entity a determination of the appropriateness of the proposed notice, ordinance, or resolution, including recommended modifications, within 30 days of receiving the proposed notice, ordinance, or resolution.

The county auditor shall record all votes taken on ordinances presented for a vote and not more than 10 days after the vote, send a certified copy of the results to the Department and DOR in an electronic format approved by the commissioner of the Department. This memo serves as the Department's notification of the required process for this submission. The Department's approved submission process is as follows:

- Once an ordinance has been received by the county auditor, the county auditor should scan and upload the approved ordinance to Gateway. The upload should occur within the "Submit Signed Form 4 and Other Documents" section in the Budget application on Gateway. A user guide for this submission process can be found at [http://in.gov/dlgf/files/Gateway\\_Upload\\_Guide\\_LOIT.pdf](http://in.gov/dlgf/files/Gateway_Upload_Guide_LOIT.pdf).
- For counties in which the local income tax council serves as the adopting body, the county auditor may cease sending copies of the ordinances and results once the auditor has provided ordinances and results which indicate that a majority of the votes on the local income tax council have been cast for or against the proposed ordinance.

If you have questions on the attached templates, please contact Michael Duffy, General Counsel, at [mduffy@dlgf.in.gov](mailto:mduffy@dlgf.in.gov) or (317) 233-9219, or Courtney Schaafsma, Commissioner, at [cschaafsma@dlgf.in.gov](mailto:cschaafsma@dlgf.in.gov) or (317) 234-5720.