

ORDINANCE # 2025-11
ORDINANCE MODIFYING LOCAL INCOME TAX RATES
MORGAN COUNTY

BE IT ORDAINED by the County Council of Morgan County that a need now exists to modify the local income tax rates imposed in the following way:

Allocation Rate Category	Existing LIT Rate	Proposed LIT Rate
Certified Shares (IC 6-3.6-6)	1.1310%	1.0510%
Public Safety (IC 6-3.6-6)	0.3470%	0.3470%
Economic Development (IC 6-3.6-6)	0.2000%	0.2000%
Property Tax Relief Rate (IC 6-3.6-5)	1.0020%	1.0020%
Special Purpose Rate (IC 6-3.6-7-)	%	%
Correctional or Rehabilitation Facilities (IC 6-3.6-6-2.7)	0.0400%	0.1200%
Emergency Medical Service (IC 6-3.6-6-2.8)	%	%
Staff Expenses for State Judicial System (IC 6-3.6-6-2.9)	%	%
Acute Hospital Care (IC 6-3.6-6-2.9)	%	%
Homestead Property Tax Replacement Credits (IC 6-3.6-6-3.1)	%	%

Property Tax Credit Allocation Categories (IC 6-3.6-5-6)	Existing Percent of Revenue	Proposed Percent of Revenue
All Property Tax Allocation Categories	95%	95%
1% Allocation Type: Homesteads eligible for a credit under IC 6-1.1-20.6-7.5.	5%	5%
2% Allocation Type Residential property, agricultural land, long term care property, and other tangible property eligible for a credit under IC 6-1.1-20.6-7.5.	%	%
3% Allocation Type Nonresidential real property, personal property, and other tangible property eligible for a credit under IC 6-1.1-20.6-7.5.	%	%
Residential property, as defined in IC 6-1.1-20.6-4.	%	%
Qualified Residential Property Refers to any of the following, apartment complex, homestead, or residential rental property ⁵	%	

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THIS SECTION IS RESERVED FOR LEVY FREEZE COUNTIES ONLY

The expenditure rate includes a rate associated with a levy freeze rate previously imposed under the former local option income tax statutes.

Total Certified Shares Rate	Existing LIT Rate	Proposed LIT Rate
Certified Shares (IC 6-3.6-6)	1.1310%	1.0510%

Breakdown of Certified Shares and Levy Freeze

Allocation Rate Category	Existing LIT Rate	Proposed LIT Rate
Certified Shares (IC 6-3.6-6)	1.0000%	1.0000%

The levy freeze rate after adoption will be as follows:

Local Income Tax Type	Existing Rate	Proposed Rate
Levy Freeze Rate	0.1310%	0.0510%

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BE IT FURTHER ORDAINED that a public hearing was held on the proposed local income tax rate modifications on September 9th, 2025. Proper notice of the public hearing was provided pursuant to IC 5-3-1.

Duly adopted by the following vote of the members of said County Council this 9th day of September, 2025.

AYE	NAY
<u>Dickie Huett</u>	_____
<u>Ju A. L.</u>	_____
<u>Debra Cook</u>	_____
<u>Walt Cook</u>	_____
_____	_____
_____	_____
_____	_____

Attest: Rinde Pruitt, Fiscal Officer