

ORDINANCE 2018-03

**ORDINANCE MODIFYING LOCAL INCOME TAX RATES
IMPOSED IN VIGO COUNTY**

BE IT ORDAINED by the Common Council of Vigo County of Vigo County, Indiana that a need now exists to modify the local income tax rates imposed within the county in the following way:

Local Income Tax Type	Existing Rate	Proposed Rate
Expenditure Rate (IC 6-3.6-6)	1.25%	1.55%
Special Purpose Rate pursuant to Indiana Code § 6-3.6-7-25	0.00%	.25%
Correctional Facilities and Rehabilitation Facilities Rate Authorized by Indiana Code § 6-3.6-6-2.7	0.00%	.20%

The Vigo County Council finds and determines that revenues from the special purpose rate are needed for the following purposes:

To finance, construct, acquire, improve, renovate, or equip a county jail and related buildings and parking facilities, including costs related to the demolition of existing buildings and the acquisition of land; and

To repay bonds issued or leases entered into for constructing, acquiring, improving, renovating, and equipping the county jail and related buildings and parking facilities, including costs related to the demolition of existing buildings and the acquisition of land.

The Vigo County Council further finds the revenue generated by the correctional and rehabilitation facilities rate is necessary to pay for correctional facilities and rehabilitation facilities in the County.

The increase in the expenditure rate identified above includes a rate associated with revenue to be directed to the county's public safety access point ("PSAP"). The expenditure rate being directed to the PSAP after adoption of this ordinance is as follows:

Local Income Tax Type	Existing Rate	Proposed Rate
Public Safety Access Point Rate	0.00%	.1%

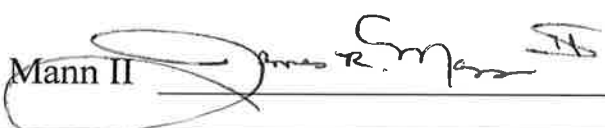
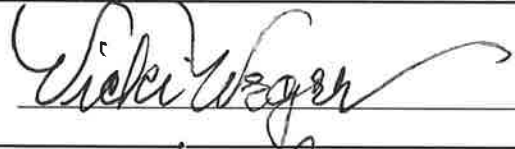
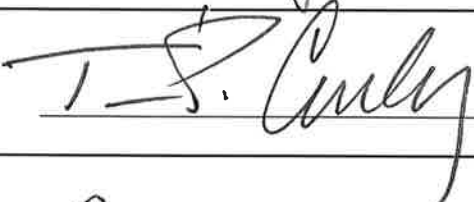
All additional revenue generated by the new income tax rate, not otherwise statutorily obligated, is dedicated to "public safety" as that term is defined by Indiana Code 6-3.6-2-14.

The local income tax rates proposed above will become effective on January 1, 2019.

The local income tax rates proposed above will remain in effect until they expire pursuant to the enabling statute of the Indiana Code or until the Vigo County Council chooses to modify them.

BE IT FURTHER ORDAINED that a public hearing was held on all aspects of the proposed local income tax rate modifications, including the feasibility study, on August 1, 2018. Proper notice of the public hearing was provided pursuant to Indiana Code § 5-3-1.

Duly adopted by the following vote of the members of said Vigo County Council this 14th day of August, 2018.

Aye ☐	Absent ☐	
Nay ☒	Abstain ☐	James R. Mann II 
Aye ☒	Absent ☐	
Nay ☐	Abstain ☐	Mike Morris 
Aye ☒	Absent ☐	
Nay ☐	Abstain ☐	Bill Thomas 
Aye ☒	Absent ☐	
Nay ☐	Abstain ☐	Vicky Weger 
Aye ☒	Absent ☐	
Nay ☐	Abstain ☐	Tim P. Curley 
Aye ☐	Absent ☐	
Nay ☒	Abstain ☐	Brendan R. Kearns 
Aye ☒	Absent ☐	
Nay ☐	Abstain ☐	Aaron Loudermilk, President 

Attest:


James W. Bramble
Vigo Auditor