

ORDINANCE NUMBER CC-2014-4

IT IS HEREBY ORDAINED BY THE DEKALB COUNTY COUNCIL that the DeKalb County Council imposes upon the County taxpayers of DeKalb County the Public Safety County Adjusted Gross Income Tax. The DeKalb County Adjusted Gross Income Tax is increased by one-fourth of one percent (.25%) on the resident County taxpayers of DeKalb County pursuant to Indiana Code §6-3.5-1.1-25.

IT IS FURTHER ORDAINED, in order to qualify for the .25% Public Safety County Adjusted Gross Income Tax, the Adjusted Gross Income Tax is increased by one-half of one percent (.50%) on the resident County taxpayers of DeKalb County under Indiana Code §6-3.5-1.1-26 with tax revenue used to provide local property tax replacement credits at a uniform rate for all qualified residential property under Indiana Code §6-3.5-1.1-26(f)(3).

IT IS FURTHER ORDAINED, in order to reduce the overall local income tax impact, the County Economic Development Income Tax Rate imposed upon the County taxpayers shall be decreased from one-half of one percent (.50%) to one-fourth of one percent (.25%) with the entire one-fourth of one percent (.25%) reduction coming from the current rate used to fund the County Economic Development Income Tax Homestead Credit, thereby eliminating the County Economic Development Income Tax Homestead Credit for property taxes paid after 2014.

IT IS FURTHER ORDAINED, that all tax rate changes occur effective January 1, 2015.

IT IS FURTHER ORDAINED, that this ordinance shall cease to be effective and shall automatically terminate December 31, 2016.

This Ordinance shall be in full force and effect upon passage by the DeKalb County Council.

Passed this 29th day of July, 2014.

DEKALB COUNTY COUNCIL

Nye \_\_\_\_\_

Nye Larry M. Mumphrey

Nye \_\_\_\_\_

Nye \_\_\_\_\_

Nye \_\_\_\_\_

Nye \_\_\_\_\_

Nye Eldonne King

Aye Alan Middleton

Aye Robert Wilber

Aye \_\_\_\_\_

Aye James Ordway

Aye \_\_\_\_\_

Aye William O Van Wyk

Aye Robert R

ATTEST:

John W. Fetters  
DeKalb County Auditor  
John Fetters