

**NOTICE TO TAXPAYERS  
HEARING ON PROPOSED LOCAL INCOME TAX  
ORDINANCE #2024-OCC-1**

Notice is hereby given to the taxpayers of DeKalb County,

DeKalb County, Indiana, that the County Council will consider at 100 S. Main. St, Auburn

at 9:30 am on January 9, 2024, the following proposed ordinance regarding the local income tax imposed within DeKalb County.

**DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
LOCAL INCOME TAX  
ORDINANCE TEMPLATE**

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**ORDINANCE #2024-OCC-1  
ORDINANCE MODIFYING LOCAL INCOME TAX RATES  
DEKALB COUNTY**

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

<b>Allocation Rate Category</b>	<b>Existing LIT Rate</b>	<b>Proposed LIT Rate</b>
Certified Shares (IC 6-3.6-6)	1.00%	1.00%
Public Safety (IC 6-3.6-6)	0.25%	0.25%
Economic Development (IC 6-3.6-6)	0.25%	0.25%
Property Tax Relief Rate <sup>1</sup> (IC 6-3.6-5)	0.5%	0.5%
Special Purpose Rate <sup>2</sup> (IC 6-3.6-7-__)	%	%
Correctional or Rehabilitation Facilities <sup>3</sup> (IC 6-3.6-6-2.7)	0.13%	0.13%
Emergency Medical Service <sup>3</sup> (IC 6-3.6-6-2.8)	%	%
Staff Expenses for State Judicial System <sup>3</sup> (IC 6-3.6-6-2.9)	%	%

Note 1: Units are encouraged to consider both the county property tax relief LIT rate and the application of property tax relief between the allocation categories.

Note 2: If a unit is adopting a Special Purpose Rate, the unit must provide the IC citation allowing the tax rate.

Note 3: The tax rate must be in increments of one-hundredth of one percent (0.01%) and may not exceed two-tenths of one percent (0.2%). This tax rate may only be imposed by a county fiscal body.

<b>Property Tax Credit Allocation Categories (IC 6-3.6-5-6)</b>	<b>Existing Percent of Revenue</b>	<b>Proposed Percent of Revenue</b>
All Property Tax Allocation Categories	%	%

1% Allocation Type: Homesteads eligible for a credit under IC 6-1.1-20.6-7.5.	%	77.9%
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 6-1.1-20.6-4.	%	22.1%
Qualified Residential Property Refers to any of the following, apartment complex, homestead, or residential rental property <sup>4</sup>	100%	

Note 4: Qualified Residential Property is no longer an option for Property Tax Relief. The row is being added to the template to allow counties still using the designation to report their current configuration as they change to an active Property Tax Relief option available under IC 6-3.6.

#### FOR COUNTIES DIRECTING A PORTION OF PUBLIC SAFETY REVENUE TO PSAP

The public safety allocation identified above includes revenue associated with an expenditure rate that was previously authorized for the purposes of funding the county's public safety access point ("PSAP"). The revenue associated with this rate shall be directed to the PSAP prior to the distribution of the remainder of the public safety revenue.

Allocation Rate Category	Existing LIT Rate	Proposed LIT Rate
Public Safety <sup>5</sup> (IC 6-3.6-6)	1.50%	1.50%

Local Income Tax Type	Existing PSAP Rate	Proposed PSAP Rate
Public Safety Access Point Rate	n/a %	n/a %

Note 5: The existing and proposed public safety rate must match the existing and proposed public safety LIT rates reported in the previous section.

#### 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.

Allocation Rate Category	Existing LIT Rate	Proposed LIT Rate
Certified Shares (IC 6-3.6-6)	n/a %	n/a %

The levy freeze rate after adoption will be as follows:

Local Income Tax Type	Existing Rate	Proposed Rate
Levy Freeze Rate	n/a %	n/a %

**BE IT FURTHER ORDAINED** that a public hearing was held on the proposed local income tax rate modifications on January 9<sup>th</sup>, 2024. 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 DeKalb County Council this 9<sup>th</sup> day of January, 2024.

**AYE**

**NAY**

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**Attest:** \_\_\_\_\_,  
**Susan Sleeper, DeKalb County Auditor - Fiscal Officer**

After the public hearing, the County Council may act on the proposed ordinance. There is no remonstrance opportunity on any action taken on the proposed ordinance. The public hearing identified above is the taxpayer's opportunity to express concerns and ask questions on the proposed ordinance.

Dated this 29<sup>th</sup> day of December, 2023.

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DeKalb County Council