

**NOTICE TO TAXPAYERS
HEARING ON PROPOSED LOCAL INCOME TAX
ORDINANCE # CC 2024-13**

Notice is hereby given to the taxpayers of Tipton County, Tipton County, Indiana that the Tipton County Council will consider at 1st Floor Meeting Room - 101 E. Jefferson St, Tipton IN, 46072 at 6:30 o'clock p.m. on October 22, 2024, the following proposed ordinance regarding the local income tax imposed within TIPTON County.

**ORDINANCE #_CC 2024-13
ORDINANCE MODIFYING LOCAL INCOME TAX RATES
TIPTON COUNTY**

BE IT ORDAINED by the County Council of Tipton County, Indiana 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)	1.496%	1.496%
Public Safety (IC 6-3.6-6)	.1300%	.3300%
Economic Development (IC 6-3.6-6)	.3740%	.3740%
Property Tax Relief Rate (IC 6-3.6-5)	.2000%	.2000%
Special Purpose Rate (IC 6-3.6-7-__)	.4000%	.4000%
Correctional or Rehabilitation Facilities (IC 6-3.6-6-2.7)	%	%
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)	%	%

Property Tax Credit Allocation Categories (IC 6-3.6-5-6)	Existing Percent of Revenue	Proposed Percent of Revenue
All Property Tax Allocation Categories	%	%
1% Allocation Type: Homesteads eligible for a credit under IC 6-1.1-20.6-7.5.	%	%
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 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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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 (IC 6-3.6-6)	.1300%	.3300%

Local Income Tax Type	Existing PSAP Rate	Proposed PSAP Rate
Public Safety Access Point Rate	.1300%	.1300%

BE IT FURTHER ORDAINED that a public hearing was held on the proposed local income tax rate modifications on October 22, 2024. Proper notice of the public hearing was provided pursuant to IC 5-3-1.

After the public hearing, the Tipton County Council may take action 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 11th day of October, 2024.

TIPTON COUNTY COUNCIL