

## Resolution #8, 2014

*Resolution # 8, 2014* is an Ordinance of the Marion County Income Tax Council to Increase the County Option Income Tax Rate

- WHEREAS,** the Indiana General Assembly established the county option income tax pursuant to IC 6-3.5-6, et seq.; and
- WHEREAS,** the members of the Marion County Income Tax Council; and
- WHEREAS,** the members of the Marion County Income Tax Council are the City-County Council of the Consolidated City of Indianapolis and Marion County, the City Council of the City of Beech Grove, the City Council of the City of Lawrence, the City Council of the City of Southport, and the Town Council of the Town of Speedway; and
- WHEREAS,** IC 6-3.5-6-31 provides that the Marion County Income Tax Council, after adopting an income tax rate pursuant to IC 6-3.5-6-30, may adopt an ordinance to impose an additional income tax rate for public safety; and
- WHEREAS,** in 2007, the Marion County Income Tax Council voted to impose an income tax rate pursuant to IC 36-3.5-6-30; and
- WHEREAS,** in 2007, the Marion County Income Tax Council voted to adopt an income tax rate for public safety pursuant to IC 36-3.5-6-31 of 0.45% from October 1, 2007 through September 30, 2008 and 0.35% from October 1, 2008 through September 30, 2009; and
- WHEREAS,** in 2009, the Marion County Income Tax Council voted to confirm the additional income tax rate for public safety pursuant to IC 36-3.5-31 effective from and after October 1, 2009 at the rate of 0.35%; and
- WHEREAS,** pursuant to IC 6-3.5-6-31, the Marion County Income Tax Council may adopt an income tax rate for public safety, up to 0.50%, for taxpayers in Marion County; and
- WHEREAS,** the City-County Council wishes to propose an ordinance of the Marion County Income Tax Council to increase the income tax rate for public safety, effective January 1, 2015 and for each calendar year after, under IC 6-3.5-6-1.5 and IC 6-3.5-6-31; now, therefore:

**BE IT ORDAINED BY THE MARION INCOME TAX COUNCIL:**

**SECTION 1.** Pursuant to IC 6-3.55-6-1.5 and IC 6-3.5-6-31, the Marion County Income Tax Council imposes the public safety county option tax rate on the taxpayers of the Consolidated City of Indianapolis and Marion County. The public safety county option income tax is imposed at a rate of five-tenths of one percent (0.50%) effective January 1, 2015 and each year after.

**SECTION 2.** The Controller of the Consolidated City of Indianapolis and Marion County shall send a certified copy of this ordinance to the commissioner of the Department of State Revenue, the director of the Budget Agency, and the commissioner of the Department of Local Government Finance in an electronic format approved by the director of the Budget Agency.

**SECTION 3.** This resolution shall be in full force and effect on and after the first day of January, 2015.

Adopted and Approved in an open meeting of the Common Council of the City of Beech Grove,

Indiana on the 6<sup>th</sup> day of October 2014.

IN WITNESS WHEREOF; the parties hereto by their duly authorized officials have executed this agreement on the dates indicated below.

Mary Stewart  
Mary Stewart  Y  N

Edward Bell President  
Edward Bell  Y  N

Anthony Davidson  
Anthony Davidson  Y  N

John Jennings  
John Jennings  Y  N

David Harrison  
David Harrison  Y  N

David Mobley  
David Mobley  Y

Kathy Coates  
Kathy Coates  Y  N

Presented by me to the Mayor of the City of Beech Grove, Indiana on this 6<sup>th</sup> day of October, 2014 at 7:30 P.M.

Dan McMillan  
Dan McMillan, Clerk Treasurer

Approved by the Mayor of the City of Beech Grove, Indiana this 6<sup>th</sup> day of October, 2014 at 7:30 P.M.

Dennis B. Buckley  
Dennis B. Buckley, Mayor



September 23, 2014

David Freeman, President  
Common Council of the City of Lawrence  
City of Lawrence  
9001 East 59<sup>th</sup> Street  
Lawrence, IN 46216

Ed Bell, President Pro Tem  
Beech Grove City Council  
City of Beech Grove  
806 Main Street  
Beech Grove, IN 46107

Gary Raikes, President  
Speedway Town Council  
Town of Speedway  
1450 N. Lynhurst Drive  
Speedway, IN 46224

James Cooney, President  
Southport City Council  
City of Southport  
6901 Derbyshire Road  
Southport, IN 46227

Members of the Marion County Income Tax Council:

On September 8, 2014, the Indianapolis Marion County City-County Council voted in favor of Special Resolution 248-2014 which increases the Public Safety Income Tax rate, as described under Indiana Code 6-3.5-6-31. Subsequently, Mayor Gregory A. Ballard signed Special Resolution 248-2014 on September 15, 2014.

Pursuant to Indiana Code 6-3.5-6-5, the County Auditor (in this case the City Controller) shall deliver copies of a proposed ordinance the County Auditor (City Controller) receives to all members of the county income tax council within 10 days after receipt. Members of the Marion County Income Tax Council include: Consolidated City of Indianapolis, Marion County, City of Beech Grove, City of Lawrence, City of Southport, and Town of Speedway. As the City Controller, I received signed copies of Special Resolution 248-2014 and Exhibit A on September 17, 2014. Attached is Special Resolution 248-2014 along with Exhibit A which is the resolution before the Marion County Income Tax Council to approve the increase of the Public Safety Income Tax rate starting in 2015.

In accordance with Indiana Code 6-3.5-6-5, once a member of the Marion County Income Tax Council receives a proposed ordinance (Exhibit A) from the County Auditor (City Controller), the member shall vote on it within 30 days after receipt. As a member of the Marion County Income Tax Council, you will be required to introduce a resolution to vote on Exhibit A regarding the increase in the Public Safety Income Tax within 30 days of receipt of this letter. I have included a copy of Exhibit A in this letter.

Office of Finance and Management

2222 City- County Building  
200 East Washington Street  
Indianapolis, Indiana 46204

317.327.4310 (O)

317.327.3953 (F)

<http://www.indy.gov>

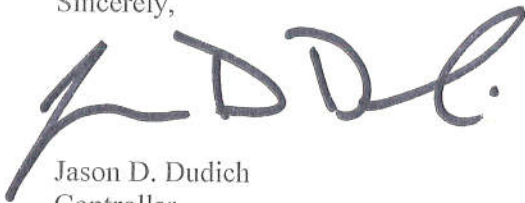
Once your respective governing body and executive approve and sign a resolution and Exhibit A (as noted by each member of the income tax council), I would ask that you return the result to my office within 10 business days.

In addition, as stated in Indiana Code 6-3.5-6-9, the County Auditor (City Controller) shall record any vote taken on an ordinance proposed under the authority of IC 6-3.5-6 and not more than 10 days after the vote send a certified copy of the results to the Commissioner of the Department of Revenue, the Director of the State Budget Agency and the Department of Local Government Finance. The sooner you provide my office with the results of your votes, the sooner I can send the required information to state officials.

If you have any questions regarding this process please feel free to contact my office at 317-327-5722 or [Jason.Dudich@indy.gov](mailto:Jason.Dudich@indy.gov). In addition, the follow linking to the LOIT Handbook for County Auditors was provided by the Department of Local Government Finance <http://www.in.gov/dor/files/loit-handbook.pdf>. It allows you to review change in income taxes and the process by which local units make such adjustments. Finally, I offer my assistance at any hearing you might have regarding this resolution to walk through the changes, impact to your local unit, etc.

Again, this is a time sensitive matter and requires your immediate attention.

Sincerely,

A handwritten signature in dark ink, appearing to read 'JDD', with a stylized flourish at the end.

Jason D. Dudich  
Controller  
Consolidated City of Indianapolis, Marion County

Cc: Dean Jessup, Mayor, City of Lawrence  
Oscar Gutierrez, Controller, City of Lawrence  
Kathy Walton, City Clerk, City of Lawrence  
Jesse Testruth, Mayor, City of Southport  
Diana Bossingham, Clerk Treasurer, City of Southport  
Monty Combs, Clerk Treasurer, City of Speedway  
Ian Nicolini, Town Manager, City of Speedway  
Dennis Buckley, Mayor, City of Beech Grove  
Dan McMillian, Clerk Treasurer, City of Beech Grove  
Maggie Lewis, Presidents, Indianapolis Marion County City-County Council  
NaTrina DeBow, Clerk, Indianapolis Marion County City-County Council  
Bart Brown, Chief Financial Officers, Indianapolis Marion County City-County Council