

**NOTICE TO TAXPAYERS
HEARING ON PROPOSED LOCAL INCOME TAX
ORDINANCE #17-2018**

Notice is hereby given to the taxpayers of the City of Marion, Grant County, Indiana that the Marion Common Council of the City of Marion, Indiana will consider at the Council Chambers of the Marion Municipal Building, 301 South Branson Street, Marion, Indiana, at 7:00 o'clock pm on the 18th day of September, 2018, the following proposed ordinance regarding the local income tax imposed within Grant County, Indiana.

**ORDINANCE #17-2018 MODIFYING LOCAL INCOME
TAX RATES FOR GRANT COUNTY, INDIANA**

WHEREAS, the Grant County Council of Grant County, Indiana, has proposed an Ordinance Modifying the Local Income Tax Rates for Grant County, Indiana, and the Marion Common Council of the City of Marion, Indiana, has such proposed Ordinance certified to the City of Marion, Indiana, for consideration by the City of Marion, Indiana, as a member of the Local Tax Council;

BE IT ORDAINED by the Marion Common Council of the City of Marion, Indiana that a need now exists to modify the local income tax rates imposed which are hereby modified as follows:

1. The local income tax rates and the allocation shall hereinafter be as follows:

Allocation Rate Category	Existing LIT Rate	Proposed LIT Rate
Certified Shares (IC 6-3.6-6)	1.00	1.30
Public Safety (IC 6-3.6-6)	0.00	0.00
Economic Development (IC 6-3.6-6)*	0.22	0.24
Property Tax Relief Rate (IC 6-3.6-5)	1.00	1.00
Special Purpose Rate (IC 6-3.6-10-2(7))*	0.03	0.01
Correctional or Rehabilitation Facilities (IC 6-3.6-6-2.7)	0.00	0.00

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

*3. Pursuant to I.C. 6-3.6-10-2(7) .01% of the Economic Development revenue shall be utilized for the Economic Development purpose for funding of the Grant County Economic Growth Council, Inc. Prior funding of .03% had been established by Ordinance No. 2009-3 of the Grant County Tax Council of Grant County, Indiana pursuant to the provisions of I.C. 6-3.5-7-3.1(b)(2)(D). This shall specifically replace the prior .03% funding which was provided as A Special Purpose rate by said Ordinance.

4. The Property Tax Credit Allocation Categories shall be as follows:

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.	47%	47%
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.	2.5%	2.5%
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.	5.5%	5.5%
Residential property, as defined in 6-1.1-20.6-4	45%	45%

5. This Ordinance shall take effect upon passage by 51 votes of the Grant County Income Tax Council.

6. Upon passage, the Grant County Auditor shall send a certified copy of this Ordinance to the Department of State Revenue and the Department of Local Government Finance.

After the public hearing, the Marion Common Council of the City of Marion, Indiana, 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 5th day of September, 2018.

Brad Luzadder
President Marion Common Council,
Marion, Indiana