COUNTY COUNCIL OF SHELBY COUNTY, INDIANA

ORDINANCE NO. 2025 - 19

ORDINANCE MODIFYING LOCAL INCOME TAX RATES

WHEREAS, pursuant to IC 6-3.6—3-1, the County Council ("Council") of Shelby County, Indiana ("County"), acts as the "adopting body" for purposes of adopting and/or modifying local tax incomes tax rates;

BE IT ORDAINED by the Council 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)	1.00%	1.00%
Public Safety (IC 6-3.6-6)	0.35%	0.40%
Jail (IC 6-3.6-6)	0.00%	.05%
Economic Development (IC 6-3.6-6)	0.25%	0.25%
TOTAL EXPENDITURE RATE	1.60%	1.70%

The public safety allocation identified 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)	0.35%	0.40%

Local Income Tax Type	Existing PSAP Rate	Proposed PSAP Rate
Public Safety Access Point Rate	0.10%	0.10%

The tax rate for Public Safety and PSAP proposed above will become effective on January 1, 2026, and will remain in effect until modified by ordinance of this Council.

BE IT FURTHER ORDAINED that a public hearing was held on the proposed local income tax rate modification on September 16, 2025. Proper notice of the public hearing was provided pursuant to IC 5-3-1.

This Ordinance shall be in full force and effect from and after its passage.

DULY ADOPTED by the following vote of the members of said County Council this 16th, day of September, 2025.

SHELBY COUNTY COUNCIL

"AYES"	"NAYES"
Brett Haacker, President	Brett Haacker, President
Leigh Langkabel, Vice President	Leigh Langkabel, Vice President
Kyle Barlow, Member	Kyle Barlow, Member
Nick O'Connor, Member	Nick O'Connor, Member
Jeremy Ruble, Member	Jeremy Ruble, Member
Charity Mohr, Member	Charity Mohr, Member
Troy Merrick, Member	Troy Merrick, Member

ATTEST:

Amy Glackman, Auditor