

**NOTICE TO TAXPAYERS AND TAXING UNITS
HEARING ON PROPOSED LOCAL INCOME TAX
ORDINANCE #2023-05**

Notice is hereby given to the taxpayers of Floyd County, Indiana that the County Council of Floyd County, Indiana will consider at Pineview Government Center, 2524 Corydon Pike, New Albany, IN 47150, at 5:30 p.m. on the 28th day of September, 2023, the following proposed ordinance regarding a proposed local income tax to be imposed with Floyd County, IN.

**ORDINANCE #2023-05
ORDINANCE REPEALING AND REPLACING ORDINANCE #2023-01,
AND MODIFYING LOCAL INCOME TAX RATES
FLOYD COUNTY, IN**

WHEREAS, on or about July 26, 2023, the County Council of Floyd County, Indiana passed Ordinance #2023-01 modifying the local income tax rates for Floyd County, Indiana, establishing a local income tax for the Judicial System pursuant to Senate Enrolled Act 417; and

WHEREAS, on or about August 22, 2023, the Indiana Department of Local Government Finance approved and accepted Ordinance #2023-01 pursuant to Indiana Code § 6-3.6-3-2; and

WHEREAS, there have been questions raised by the public concerning the procedure utilized for the passage of Ordinance #2023-01 (*See* 22C01-2307-PL-001041); and

WHEREAS, the County Council of Floyd County, Indiana desires complete transparency in passing the Judicial System local income tax, is sharply focused on protecting the Floyd County budget and taxpayers from wasteful spending, and desires to protect the Floyd County courts from avoidable and unnecessary litigation; and

WHEREAS, notice was properly given to the public and all Floyd County taxing units at least ten (10) days prior to the public hearing being held; and

NOW, THEREFORE, BE IT ORDAINED by the County Council of Floyd County, Indiana, that:

1. Ordinance #2023-01 is hereby repealed; and
2. 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)	0.7500%	0.7500%
Public Safety (IC 6-3.6-6)	0.0000%	0.0000%
Economic Development (IC 6-3.6-6)	0.3000%	0.3000%
Property Tax Relief Rate ¹ (IC 6-3.6-5)	0.1000%	0.1000%
Special Purpose Rate ² (IC 6-3.6-7-)	0.0000%	0.0000%
Correctional or Rehabilitation Facilities ³ (IC 6-3.6-6-2.7)	0.2000%	0.2000%
Emergency Medical Service (IC 6-3.6-6-2.8)	0.0000%	0.0000%

Judicial System (SEA 417)	0.0000%	0.0700%
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The local income tax rates proposed above will become effective on the 1st day of January, 2024.

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 regarding the proposed ordinance.

Dated this 28th day of September, 2023.

Floyd County Indiana County Council