

**ORDINANCE #2023-11**  
**ORDINANCE MODIFYING LOCAL INCOME TAX RATES**  
**CASS COUNTY**

**BE IT ORDAINED** by the COUNTY COUNCIL of CASS COUNTY County, Indiana that a need now exists to modify the local income tax rates imposed in the following way:

**Option#1:**

<b>Allocation Rate Category</b>	<b>Existing LIT Rate</b>	<b>Proposed LIT Rate</b>
Certified Shares (IC 6-3.6-6)	1.0000%	1.0000%
Public Safety (IC 6-3.6-6)	0.5000%	0.5000%
Economic Development (IC 6-3.6-6)	0.2500%	0.1500%
Property Tax Relief Rate (IC 6-3.6-5)	1.0000%	1.0000%
Special Purpose Rate (IC 6-3.6-7-8.7)	0.0000%	0.0000%
Correctional or Rehabilitation Facilities (IC 6-3.6-6-2.7)	0.2000%	0.3000%
Total	2.95%	2.95%

**Option #2:**

<b>Allocation Rate Category</b>	<b>Existing LIT Rate</b>	<b>Proposed LIT Rate</b>
Certified Shares (IC 6-3.6-6)	1.0000%	1.0000%
Public Safety (IC 6-3.6-6)	0.5000%	0.5000%
Economic Development (IC 6-3.6-6)	0.2500%	0.2500%
Property Tax Relief Rate (IC 6-3.6-5)	1.0000%	1.0000%
Special Purpose Rate (IC 6-3.6-7-8.7)	0.0000%	0.0000%
Correctional or Rehabilitation Facilities (IC 6-3.6-6-2.7)	0.2000%	0.3000%
Total	2.95%	3.05%

- Option #1 proposed increase of the Correctional or Rehabilitation Facilities Tax Rate and reduction of Economic Development Tax Rate will maintain the current total local income tax rate for Cass County.
- OR -----
- Option #2 proposed increase of the Correctional or Rehabilitation Facilities Tax Rate will increase the total local income tax rate for Cass County.

Option # \_\_\_\_\_ of the local income tax rates proposed above will become effective on January 1, 2024.

**BE IT FURTHER ORDAINED** that a public hearing was held on the proposed local income tax rate modifications on September 15, 2023. Proper notice of the public hearing was provided pursuant to IC 5-3-1.