

ORDINANCE NO. 2025-04

Adopted 8/19/25

**THE SPENCER COUNTY COUNCIL
AN ORDINANCE REGARDING GRANTS INVOLVING SPENCER COUNTY**

WHEREAS, Indiana Code 6-3.5-4 authorizes the Spencer County Council to impose, by ordinance, a local option annual County Motor Vehicle Excise Surtax of not less than two percent (2%) or more than ten percent (10%), or not less than seven dollars and fifty cents (\$7.50) or more than twenty five dollars (\$25.00) on each motor vehicle, subject to the annual excise tax, registered in the county, and

WHEREAS, Indiana Code 6-3.5-5 authorizes the Spencer County Council to impose, by ordinance, a local option annual County Wheel Tax of not less than five dollars (\$5.00) or more than forty dollars (\$40.00) on each of six (6) classifications of motor vehicles, not subject to the excise tax, registered in the county, and

WHEREAS, Indiana Code 6-3.5-4 and Indiana Code 6-3.5-5 requires the local option Excise Surtax and the local option Wheel Tax be imposed concurrently; and,

WHEREAS, adoption of these taxes will help maintain the road system within the county, as well as make Spencer County eligible for various state grants used to help improve roads.

NOW WHEREFORE it is hereby ordained by the Spencer County Council as follows:

1. Beginning on January 1, 2026, and until further amended by ordinance, all passenger vehicles, motorcycles, and trucks with a declared gross weight that does not exceed eleven thousand (11,000) pounds, registered in Spencer County, that are now subject to an excise tax, shall also be subject to an annual Excise Surtax of seven dollars and fifty cents (\$7.50) to be paid with the registration of said motor vehicles.
2. Beginning on January 1, 2026, and until further amended by ordinance, all classes of motor vehicles statutorily subject to the wheel tax, as described in Indiana Code 6-3.5-5, and registered in Spencer County, shall be subject to an annual Wheel of five dollars (\$5.00) to be paid with the registration of said motor vehicles. This tax does not apply to all vehicles listed in Indiana Code 6-3.5-5-4.
3. Beginning January 1, 2026, all of the Excise Surtax and Wheel Tax Funds collected on motor vehicles registered in Spencer County, Indiana, shall be deposited in a separate fund by the Spencer County Treasurer, and titled the "Spencer County Wheel Tax Fund." These funds shall be allocated and distributed as required by Indiana Code 6-3.5-5-15, by the Spencer County Auditor and the Spencer County Treasurer to the County and Incorporated City and Towns of Spencer County. The funds distributed shall be

used only to construct, reconstruct, repair, or maintain streets and roads under the jurisdiction of the respective County, City and Towns.

4. In accordance with Indiana Code 6-3.5-5-8, the Spencer County Auditor is instructed, upon passage, to send this ordinance to the bureau of motor vehicles and the department of state revenue.

PASSED AND ADOPTED by the County Council of Spencer County, State of Indiana on the 19th day of August, 2025.

THE COUNTY COUNCIL
SPENCER COUNTY, INDIANA



Aaron Benton - President



Brian Greulich - Vice President



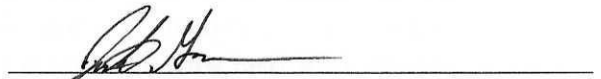
Steve Haaff



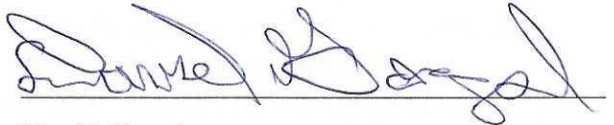
Susan Harris



David Fromme



Justin Grose



David Gogel

ATTEST:



Melissa Bunner, Auditor