

**NOTICE TO TAXPAYERS  
HEARING ON PROPOSED LOCAL INCOME TAX  
ORDINANCE #2024-6**

Notice is hereby given to the taxpayers of RUSH COUNTY, INDIANA:

Rush County, Indiana, that the County Council will consider at the Assembly Room at the Rush County Courthouse at 9:00 o'clock am on September 10, 2024, the following proposed ordinance regarding the local income tax imposed within Rush County.

**ORDINANCE #2024-6  
ORDINANCE MODIFYING LOCAL INCOME TAX RATES  
RUSH COUNTY**

**BE IT ORDAINED** by the County Council of Rush County that a need now exists to modify the local income tax rates imposed in the following way:

| <b>Allocation Rate Category</b>                                            | <b>Existing LIT Rate</b> | <b>Proposed LIT Rate</b> |
|----------------------------------------------------------------------------|--------------------------|--------------------------|
| Certified Shares (IC 6-3.6-6)                                              | 1.0%                     | 1.0%                     |
| Public Safety (IC 6-3.6-6)                                                 | 0.16%                    | 0.21%                    |
| Economic Development (IC 6-3.6-6)                                          | 0.25%                    | 0.25%                    |
| Property Tax Relief Rate <sup>1</sup> (IC 6-3.6-5)                         | 0.09%                    | 0.09%                    |
| Special Purpose Rate <sup>2</sup> (IC 6-3.6-7- )                           | 0.60%                    | 0.60%                    |
| Correctional or Rehabilitation Facilities <sup>3</sup><br>(IC 6-3.6-6-2.7) | 0.0%                     | 0.0%                     |
| Emergency Medical Service <sup>3</sup> (IC 6-3.6-6-2.8)                    | 0.0%                     | 0.0%                     |
| Staff Expenses for State Judicial System <sup>3</sup><br>(IC 6-3.6-6-2.9)  | 0.0%                     | 0.0%                     |

**FOR COUNTIES DIRECTING A PORTION OF PUBLIC SAFETY REVENUE TO PSAP**

The public safety allocation identified above 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.

| <b>Allocation Rate Category</b>         | <b>Existing LIT Rate</b> | <b>Proposed LIT Rate</b> |
|-----------------------------------------|--------------------------|--------------------------|
| Public Safety <sup>5</sup> (IC 6-3.6-6) | 0.16                     | 0.21                     |

| <b>Local Income Tax Type</b>    | <b>Existing PSAP Rate</b> | <b>Proposed PSAP Rate</b> |
|---------------------------------|---------------------------|---------------------------|
| Public Safety Access Point Rate | 0.08%                     | 0.08%                     |

Note 5: The existing and proposed public safety rate must match the existing and proposed public safety LIT rates reported in the previous section.

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**BE IT FURTHER ORDAINED** that a public hearing was held on the proposed local income tax rate modifications on September 10, 2024. Proper notice of the public hearing was provided pursuant to IC 5-3-1.

Duly adopted by the following vote of the members of said Rush County Council this 10<sup>th</sup> day of September, 2024.

After the public hearing, the County Council 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 23<sup>rd</sup> day of August, 2024.



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Tammy Justice, Rush County Auditor