

ORDINANCE NO. 2025-10F
ORDINANCE MODIFYING LOCAL INCOME TAX RATES
HANCOCK COUNTY

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

1. Hancock County's existing tax rates are as follows:
2. Pursuant to I.C. 6-3.6-6-2, the expenditure rate is the sum of the rates for the following allocation categories:

Allocation Rate Category	Existing LIT Rate	Proposed LIT Rate
a. Certified Shares (IC 6-3.6-6-10)	1.00%	1.00%
b. Public Safety (IC 6-3.6-6-8)	.24%	.26%
c. Economic Development (IC 6-3.6-6-9)	.10%	.13%
d. Property Tax Relief Rate (IC 6-3.6-5)	.25%	.25%
e. Special Purpose Rate (IC 6-3.6-7-9)	.15%	.10%
e. Correctional and Rehabilitation Facility (I.C. 6-3.6-6-2.7)	.20%	.20%
f. Emergency Medical Services (I.C.6-3.6-6-2.8)	%	%
g. Staff expenses from the State Judicial System (I.C.6-3.6-2.9)	%	%
h. Acute Care Hospital Expenses (I.C.6-3.6-6-2.6)	%	%
i. Homestead Property Tax Replacement Credits (I.C.6-3.6-6-3.1)	%	%

Property Tax Credit Allocation Categories (IC 6-3.6-5-6)	Existing Percent of Revenue	Proposed Percent of Revenue
All Property Tax Allocation Categories	%	%
1% Allocation Type: Homestead eligible for a credit under IC 6-1.1-20.6-7.5	100%	100%
2% Allocation Type: Residential property, agricultural land, long term care property, and other tangible property eligible for a credit under IC 6-1.1-20.6-7.5	%	%
3% Allocation Type: Nonresidential real property, personal property, and other tangible property eligible for a credit under IC 6-1.1-20.6-7.5	%	%

Residential property, as defined in IC 6-1.1-20.6-4	%	%
Qualified Residential Property Refers to any of the following, apartment complex, homestead, or residential rental property	%	

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.

Allocation Rate Category	Existing LIT Rate	Proposed LIT Rate
Public Safety (IC 6-3.6-6-2)	.24%	.26%

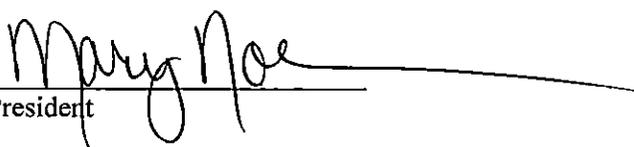
Local Income Tax Type	Existing PSAP Rate	Proposed PSAP Rate
Public Safety Access Point Rate	.04%	.06%

The maximum expenditure rate that a county may adopt is 2.5% for all counties except Marion County, which is capped at 2.75%.

3. The Correctional and Rehabilitation Facility Rate was added by HEA 1263-2018.
The Emergency Medical Service rate was added by HEA 1246-2022
The Staff expenses from the State Judicial System was added by Section 2 of SEA 417-2023.
The Acute Care Hospital Expenses Rate was added by Section 7 of HEA 1121-2024
The Homestead Property Tax Replacement Credit rate was added by Section 125 of SEA 1-2025.
4. The Local Income Tax rates proposed above will become effective January 1, 2026, pursuant to IC 6-3.6-3-3.

Adopted this 21st day of October 2025.

Hancock County Council:


President

J. A. Shelly

[Signature]
Coli Fowler

Attest: [Signature] as designee for Debra Carver.
Hancock County Auditor

Letta Woodliff

[Signature]

Tommy Settegrum