

ORDINANCE #2024-OCC-1
ORDINANCE MODIFYING LOCAL INCOME TAX RATES
DEKALB COUNTY

BE IT ORDAINED by the County Council of DeKalb County that 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)	1.00%	1.00%
Public Safety (IC 6-3.6-6)	0.25%	0.25%
Economic Development (IC 6-3.6-6)	0.25%	0.25%
Property Tax Relief Rate ¹ (IC 6-3.6-5)	0.5%	0.5%
Special Purpose Rate ² (IC 6-3.6-7-)	%	%
Correctional or Rehabilitation Facilities ³ (IC 6-3.6-6-2.7)	0.13%	0.13%
Emergency Medical Service ³ (IC 6-3.6-6-2.8)	%	%
Staff Expenses for State Judicial System ³ (IC 6-3.6-6-2.9)	%	%

Note 1: Units are encouraged to consider both the county property tax relief LIT rate and the application of property tax relief between the allocation categories.

Note 2: If a unit is adopting a Special Purpose Rate, the unit must provide the IC citation allowing the tax rate.

Note 3: The tax rate must be in increments of one-hundredth of one percent (0.01%) and may not exceed two-tenths of one percent (0.2%). This tax rate may only be imposed by a county fiscal body.

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: Homesteads eligible for a credit under IC 6-1.1-20.6-7.5.	%	77.9%
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 6-1.1-20.6-4.	%	22.1%
Qualified Residential Property Refers to any of the following, apartment complex, homestead, or residential rental property ⁴	100%	

Note 4: Qualified Residential Property is no longer an option for Property Tax Relief. The row is being added to the template to allow counties still using the designation to report their current configuration as they change to an active Property Tax Relief option available under IC 6-3.6.



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 ⁵ (IC 6-3.6-6)	1.50%	1.50%

Local Income Tax Type	Existing PSAP Rate	Proposed PSAP Rate
Public Safety Access Point Rate	n/a %	n/a %

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

THIS SECTION IS RESERVED FOR LEVY FREEZE COUNTIES ONLY

The expenditure rate includes a rate associated with a levy freeze rate previously imposed under the former local option income tax statutes.

Allocation Rate Category	Existing LIT Rate	Proposed LIT Rate
Certified Shares (IC 6-3.6-6)	n/a %	n/a %

The levy freeze rate after adoption will be as follows:

Local Income Tax Type	Existing Rate	Proposed Rate
Levy Freeze Rate	n/a %	n/a %

BE IT FURTHER ORDAINED that a public hearing was held on the proposed local income tax rate modifications on January 9th, 2024. Proper notice of the public hearing was provided pursuant to IC 5-3-1.

READ AND PASSED ON FIRST READING: Monday, January 9, 2024.
 READ AND PASSED ON SECOND READING: Monday, January 9, 2024.
 READ AND PASSED ON THIRD READING: Monday, January 9, 2024.

AYE

William [unclear]
Richard King
[unclear]
Amy [unclear]
Amy [unclear]
Rick Collins
[unclear]

NAY

Attest: Susan Sleeper
 Susan Sleeper, DeKalb County Auditor - Fiscal Officer