

STATE OF INDIANA
COUNTY OF DECATUR
DECATUR COUNTY COUNCIL
ORDINANCE #2016-__5__

ORDINANCE INCREASING EXCISE SURTAX AND WHEEL TAX

WHEREAS, PL 249-2015, Section 22 (Indiana Code 6-3.5-4-2) authorizes the County Council to impose, by ordinance, a local annual Excise Surtax of not less than 2% or more than 10% or a flat fee not less than \$7.50 or more than \$50.00 on each motor vehicle subject to the annual excise tax if the County uses an approved transportation asset management plan; and

WHEREAS, PL 205-2013, Section 94 (I.C. 6-3.5-5-2) authorizes the County Council to impose by ordinance, a local option annual Wheel Tax of not less than \$5.00 or not more than \$80.00 on each of classifications of motor vehicles not subject to excise tax registered in the County if the County uses an approved transportation asset management plan; and

WHEREAS Decatur County is using an approved transportation asset management plan which follows the plan provided by the Local Technical Assistance Program endorsed by the Indiana Department of Transportation; and

WHEREAS, PL 205-2013 (I.C. 6-3.5-5) and PL 249-2015 (I.C. 6-3.5-4) requires that the local option Excise Surtax and location option Wheel Tax be imposed concurrently.

NOW THEREFORE BE IT ORDAINED BY THE COUNTY COUNCIL OF DECATUR COUNTY, INDIANA THAT.

- (1) Beginning January 1, 2017 and until further amended by ordinance, all passenger cars, truck of less than 11,000 pounds G.W., and motorcycles registered in Decatur County, that are now subject to excise tax shall also be subject to an annual excise surtax of \$50.00 to be paid with the registration of said motor vehicles.
- (2) Beginning January 1, 2017 and until further amended by ordinance, all of the following classes of motor vehicles, registered in Decatur County, shall be subject to an annual Wheel Tax as set out in the following schedule, to be paid with the registration of said vehicles.

DECATUR COUNTY SURTAX/WHEEL TAX RATES

| Motor Vehicle Classification | Annual Wheel Tax |
|-------------------------------------|-------------------------|
| Bus | \$26.00 |
| Farm Semi tractor | \$46.00 |
| Farm Semi Trailer | \$46.00 |
| Farm Trailer | \$46.00 |
| Farm Truck | \$46.00 |
| Recovery Vehicle | \$52.00 |
| Recreational Vehicle | \$33.00 |
| Semi Tractor | \$46.00 |
| Semi Trailer | \$46.00 |
| Special Machine | \$52.00 |
| Trailer <=9k | \$7.00 |
| Trailer > 9k | \$20.00 |
| Trucks > 11k | \$39.00 |
| Truck Camper | \$52.00 |

As provided by PL10-Acts 1980 (Indiana Code 6-3.5-5-4), the following motor vehicles are exempt from the annual Wheel Tax:

- Vehicles owned by the state, a state agency of this state or a political subdivision of this state;
- Buses owned and operated by a religious or non-profit youth organization and used to haul persons to religious service or for the benefit of their members.
- Vehicles subject to the annual excise surtax imposed under Indiana Code 6-3.5-4.

Beginning January 1, 2017, all of the Excise Surtax and Wheel Tax collected on motor vehicles registered in Decatur County shall be distributed, as provided in PL 10-Acts 1980, to the County, City and Town Units of Decatur County by the County Auditor and shall be used only to construct, reconstruct, repair, or maintain streets, roads and bridges under their jurisdiction.

SO ADOPTED on the _____ day of _____, _____, by
the County Council for Decatur County, Indiana.

Ernie J. Gauck

Larry Meyer

Bill Metz

Geneva Hunt

Kenneth Hooten

Danny D. Peters

ATTEST:

Kenneth Owens

Janet S. Chadwell, Auditor