

**NOTICE OF PUBLIC HEARING ON COUNTY
LOCAL INCOME TAX ORDINANCE
PROPOSAL AND VOTE**

The Greene County Council, being the fiscal body of Greene County, Indiana, hereby declares that on October 20, 2025, at 4:00 p.m., a public hearing will be held in the Commissioners' Room of the Greene County Courthouse, at 1 E. Main Street, Bloomfield, IN 47424, concerning the following Resolution to propose an Ordinance that is before the members of the Greene County, Indiana, County Council and to vote on the same. Members of the public are cordially invited to attend the hearing for the purpose of expressing their views. The proposed Ordinance that the Resolution will consider is as follows:

**COUNTY COUNCIL ORDINANCE NO. CC-2025-04
ORDINANCE MODIFYING LOCAL INCOME TAX RATES
IMPOSED IN GREENE COUNTY**

WHEREAS, the fiscal impact of 2025 Indiana Enrolled Senate Bill 1(SB 1) is still being determined but is expected to be highly detrimental to the counties unless amended in coming legislative sessions; and

WHEREAS, the County Council's financial advisor has indicated that certain local income taxes are eligible for amendment or addition, at least until SB 1 takes effect; and

WHEREAS, the County Council can reduce the impact to the general fund in 2026 and 2027 by amending or adopting certain local income taxes; and

WHEREAS, the Council has examined alternatives and available resources by which to address the need and has concluded that no other means exists by which to meet the need and that reduction in services or personnel is not an option; and

WHEREAS, IC 6-3.6-6-2.6, effective July 1, 2024, and currently expiring January 1, 2028, permits the counties to adopt an ordinance to impose a tax rate for acute care hospitals located in the county, at a rate not exceeding 0.1%, that may be incorporated into the local income tax rate; and

WHEREAS, IC 6-3.6-6-2.9, effective July 1, 2023, and currently expiring January 1, 2028, permits the counties to adopt an ordinance to impose a tax rate for courtroom costs, those costs being the staffing costs only for the court reporter, court bailiff, or court administrator, at a maximum rate of 0.2% for not more than 25 years, which may be incorporated into the local income tax rate; and

WHEREAS, the County Council did adopt in 2022 a correctional facilities local income tax at the then maximum rate of 0.2%, the governing statute for which increased the maximum rate to 0.3% effective July 1, 2025 and expiring January 1, 2028; and

WHEREAS, the adoption of a local income tax rate of 0.1% for the county's acute care hospital; adoption of a local income tax rate of 0.15% for the county's courtroom costs; and

amendment of the correctional facilities local income tax rate from 0.2% to 0.3% serve to relieve significant pressure on the general fund to address any other legal and appropriate uses; and

WHEREAS, adoption of the proposed rates in the proposed categories is the most conservative approach available to the Council to address the county's financial concerns associated with the adoption of SB1; and

WHEREAS, the Council previously established a date and time at which to conduct a public hearing and receive public comment on the proposed local income taxes and published notice of same pursuant to IC 5-3-1; and

WHEREAS, the Greene County Auditor has caused to be served a copy of the notice upon representatives of each of the taxing units in Greene County, Indiana, and has certified notice given, pursuant to statute,

NOW THEREFORE, BE IT ORDAINED by the Greene County Council of Greene County, Indiana that a need now exists to modify certain local income tax rates imposed within the county 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)	0.50%	0.50%
Economic Development (IC 6-3.6-6)	0.25%	0.25%
Correctional or Rehabilitation Facilities (IC 6-3.6-6-2.7)	0.2%	0.3%
Tax rate for emergency medical services (IC 6-3.6-6-2.8)	0.2%	0.2%
Tax rate for courtroom costs (IC 6-3.6-6-2.9)	0%	0.15%
Tax rate for acute care hospital (IC 6-3.6-6-6)	0%	0.1%

The tax rate for courtroom costs in the county proposed above will become effective on January 1, 2026, and will expire on December 31, 2050, as provided by statute, unless terminated earlier by this Council. The other tax rate changes will become effective on January 1, 2026.

Duly adopted by the following vote of the members of the Greene County Council of Greene County, Indiana, this 20th day of October, 2025.

GREENE COUNTY COUNCIL, by:

Jerry R. Frye

Kelly Zimmerly, President

Randall Brown

Bryan K. Woodall

Ron Lehman

Brent A. Murray

Karen Abrams

ATTEST:

Heather N. Perry, Auditor

After the public hearing, the Greene County Council may take action on the proposed ordinance during its regular meeting. 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 7th day of October, 2025.

GREENE COUNTY COUNCIL

For electronic distribution to taxing units on or before October 9, 2025.