

ORDINANCE NO. 2019-08-08

**AMENDED ORDINANCE OF THE KOSCIUSKO COUNTY COUNCIL
AUTHORIZING THE IMPOSITION OF AN ANNUAL LICENSE EXCISE
SURTAX AND A WHEEL TAX**

WHEREAS, Ordinance No. 2014-06-19-001 (Ordinance of the Kosciusko County Council Authorizing the Imposition of an Annual License Excise Surtax and a Wheel Tax) was passed and adopted by the Kosciusko County Council on June 19, 2014 (and amended on July 9, 2015 by Ordinance No. 2015-07-09-003), which Ordinance the Council now wishes to amend, pursuant to IC 6-3.5-5-7, for the purpose of modifying the rates charged thereunder; and

WHEREAS, Indiana Code 6-3.5-4, as amended (the "County Motor Vehicle Excise Surtax Act"), authorizes the county council of any county to impose by ordinance an annual license excise surtax (the "Surtax") on all passenger vehicles, motorcycles, trucks with a declared gross weight of 11,000 pounds or less, and motor driven cycles, which are registered in such county and subject to the annual license excise tax imposed under Indiana Code 6-6-5, as amended (the "State Excise Tax");

WHEREAS, Kosciusko County uses a transportation asset management plan that has been approved by the Indiana department of transportation; and

WHEREAS, the County Motor Vehicle Excise Surtax Act authorizes a county council to impose the surtax either: (1) at a specific amount of at least \$7.50 and not more than \$50 on each vehicle subject to the Surtax, in a county that uses a transportation asset management plan that has been approved by the Indiana department of transportation; or (2) at a rate of not less than 2% nor more than 10% of the amounts set forth in Indiana Code 6-3.5-4-7.3(b), as amended, which amounts are based upon the classification and age of each vehicle subject to the Surtax, but, in no event, less than \$7.50 for any vehicle; and

WHEREAS, Indiana Code 6-3.5-5, as amended (the "County Wheel Tax Act"), authorized the county council of any county that uses a transportation asset management plan that has been approved by the Indiana department of transportation to impose by ordinance an annual wheel tax (the "Wheel Tax") at a rate of not less than \$5.00 nor more than \$80.00 on certain classes of vehicles, which are registered in such county and are not subject to the Surtax and not exempt from the Wheel Tax; and

WHEREAS, the County Motor Vehicle Excise Surtax Act and the County Wheel Tax Act (collectively, the "Act") each require that the Surtax and the Wheel Tax be imposed concurrently; and

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Joetta Mitchell
Kosciusko County Recorder IN
Recorded as Presented


WHEREAS, the County Council of the County enacted Ordinance No. 2019-07-23-_____ on July 23, 2019, which provided for a lower rate for historic vehicles than for other passenger vehicles, but after further communication with the Indiana Bureau of Motor Vehicles, it has been determined that the current systems that the BMV has in place are unable to provide for different rates between historic vehicles and other passenger vehicles; and, accordingly, the County Council deems it necessary to amend the said Ordinance.

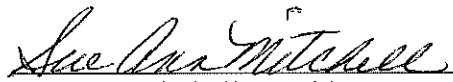
NOW, THEREFORE, BE IT ORDAINED BY THE COUNTY COUNCIL OF KOSCIUSKO COUNTY, INDIANA, THAT:

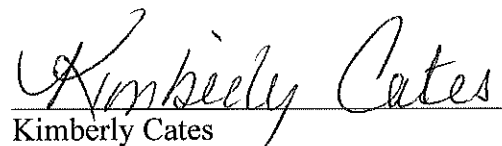
1. Effective January 1, 2020, the following vehicles, registered in the County and subject to the State Excise Tax, shall be subject to the Surtax, as set forth below, in accordance with the provisions of the County Motor Vehicle Excise Surtax Act. The Surtax shall be paid with the registration of each such motor vehicle. The County Treasurer shall deposit revenue received from the Surtax in a fund to be known as the "Kosciusko County Surtax Fund" (the "Surtax Fund") and shall distribute the moneys on deposit in the Surtax Fund in accordance with the County Motor Vehicle Excise Surtax Act.
 - a. Passenger vehicles \$35
 - b. Motorcycles \$25
 - c. Trucks with a declared gross weight of 11,000 pounds or less \$35
 - d. Motor driven cycles \$25
2. Effective January 1, 2020, the following classes of vehicles, registered in the County, shall be subject to the Wheel Tax, as set forth below, in accordance with the provision of the County Wheel Tax Act. The Wheel Tax shall be paid with the registrations of each such motor vehicle. The County Treasurer shall deposit revenue received from the Wheel Tax into a fund to be known as the "Kosciusko County Wheel Tax Fund" (the "Wheel Tax Fund") and shall distribute the Wheel Tax Fund in accordance with the County Wheel Tax Act.
 - a. Buses \$60
 - b. Recreational vehicles \$25
 - c. Semi-trailers \$60
 - d. Tractors \$60
 - e. Trailers (7,000 lbs gvwt and under) \$25
 - f. Trailers (greater than 7,000 lbs gvwt) \$60
 - g. Trucks \$60

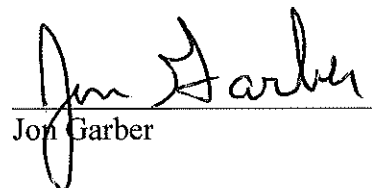
3. Pursuant to the County Wheel Tax Act, a vehicle is exempt from the Wheel Tax, if it is:
 - a. Owned by the State of Indiana (the "State") or a State agency or a political subdivision thereof;
 - b. Subject to the Surtax; or
 - c. A bus owned and operated by a religious or nonprofit youth organization and used to haul persons to religious services or for the benefit of its members.
4. This Ordinance may be rescinded, subject to Indiana Code 6-3.5-4-4 and Indiana Code 6-3.5-5-6, and the rates set forth herein may be decreased or increased only in accordance with the Act. Moreover, this Ordinance shall terminate and be of no further force or effect after December 31, 2034. Furthermore, in the event that another source for road maintenance revenue equal to or greater than that provided under this Ordinance is made available, then this Ordinance may be rescinded, subject to the Act.
5. The County Auditor is hereby directed to send a copy of this Amended Ordinance to the Commissioner of the Bureau of Motor Vehicles as required by the Act.

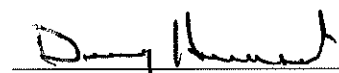
ADOPTED this 8th day of August, 2019.

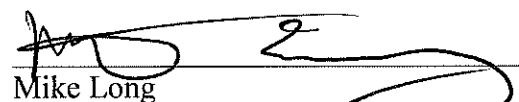
KOSCIUSKO COUNTY COUNCIL


Sue Ann Mitchell, President


Kimberly Cates


Jon Garber


Doug Heinisch


Mike Long

absent
Joni Truex


Ernie Wiggins

ATTEST:


Michelle Puckett, Kosciusko County Auditor

I affirm, under the penalties for perjury,
that I have taken reasonable care to redact
each Social Security number in this
document, unless required by law.
