NOTICE TO TAXPAYERS

HEARING ON PROPOSED LOCAL INCOME TAX

ORDINANCE #2026-14

Notice is hereby given to the taxpayers of Marshall County, Marshall County, Indiana, that the Marshall County Council will consider at 112 W. Jefferson Street. Plymouth, IN 46563 at 9:00 am on September 14, 2026, the following regarding the local income tax imposed within Marshall County.

ORDINANCE #2026-14

ORDINANCE MODIFYING LOCAL INCOME TAX RATES

MARSHALL COUNTY

BE IT ORDAINED by the County Council of Marshall 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%	1%
Public Safety (IC 6-3.6-6)	%	.05%
Economic Development (IC 6-3.6-6)	%	%
Property Tax Relief Rate (IC 6-3.6-5)	%	%
Special Purpose Rate (IC 6-3.6-7-14)	.25%	%
Correctional or Rehabilitation Facilities (IC 6-3.6-6-2.7)	%	.2%
Emergency Medical Service (IC 6-3.6-6-2.8)	%	%
Staff Expenses for State Judicial System (IC 6-3.6-6-2.9)	%	%
Acute Hospital Care (IC 6-3.6-6-2.9)	%	%
Homestead Property Tax Replacement Credits (IC 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: Homesteads eligible for a credit under IC 6-1.1-20.6-7.5.	%	%
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[5]	%	

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)	%	.05%

Local Income Tax Type	Existing PSAP Rate	Proposed PSAP Rate
Public Safety Access Point Rate	%	.05%

After the public hearing, the Marshall County Council may take action on the proposed ordinance. 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.

Marshall County Council

(Adopting Body)

August 25, 2026 PN375369