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Sandy Cain  
Brown County Recorder IN  
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**ORDINANCE NO. 6-20-2016-0012**

**AN ORDINANCE OF BROWN COUNTY, INDIANA,  
AMENDING EXCISE SURTAX AND WHEEL TAX**

WHEREAS, Indiana Code 6-3.5-4 et seq. (the County Motor Vehicle Excise Surtax) authorizes any adopting entity of a county to impose, by ordinance, an increase in the annual license excise surtax at a rate of at least 2% and not more than 20% on certain vehicles registered in the county; and

WHEREAS, Indiana Code 6-3.5-5 et seq. (the County Wheel Tax) authorizes any adopting entity of a county to impose, by ordinance, an increase in the annual wheel tax at a rate of not less than \$5.00 nor more than \$80.00 on certain classifications of vehicles not exempted from the wheel tax and registered in the county; and

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

WHEREAS, Brown County has experienced a decline in revenue necessary to support the safe, all-weather operation of the road and bridges in the County; and

WHEREAS, the County Council deems it necessary to now impose an increase in the County Motor Vehicle License Excise Surtax and the County Wheel Tax.

**NOW, THEREFORE, BE IT AND IT IS HEREBY ORDAINED** by the County Council of Brown County, Indiana, as follows:

**Increase of County Motor Vehicle Excise Surtax and County Wheel Tax.** Brown County Council shall amend the rates under the "Motor Vehicle Excise and Wheel Taxes" which shall read as follows:

1. Beginning January 1, 2017 and continuing unless further amended by ordinance, all vehicles registered in Brown County and currently subject to the County Motor Vehicle Excise Surtax, shall pay with the registration of said motor vehicle a flat excise tax of TWENTY PERCENT (20%). The minimum level a vehicle registered in Brown County shall pay with the registration will be \$15.00. This provision shall only take effect if the County has an asset management plan approved by the Indiana Department of Transportation. If no asset management plan is approved or if the asset management plan is denied, the County Motor Vehicle Excise Surtax rates shall remain at 2015 levels.
2. Beginning January 1, 2017 and continuing unless further amended by ordinance, all of the following classes of motor vehicles, registered in Brown County, shall be subject to the annual County Wheel Tax, as set out in the following schedule, to be paid with the registration of said motor vehicles. This provision shall only take effect if the County has an asset management plan approved by the Indiana Department of Transportation. If no asset management plan is approved or if the asset management plan is denied, the County Wheel Tax rates shall remain at 2015 levels.
3. As provided by IC 6-3.5-5-4, as amended, the following motor vehicles are exempt from the annual Wheel Tax:
  - a. vehicle owned by this state;

- b. owned by a state agency of this state;
  - c. owned by a political subdivision of this state;
  - d. subject to the annual license excise surtax imposed under IC 6-3.5-4; or
  - e. a bus owned and operated by a religious or nonprofit youth organization and used to haul person to religious services or for the benefit of their members.
4. Beginning January 1, 2017, all of the County Motor Vehicle Excise Surtax and County Wheel Tax collected on motor vehicles registered in Brown County shall be distributed to the County and Town Units of Brown County in accordance with IC 8-14-2-4 (c) (1) through IC 8-14-2-4 (c) (3) (commonly known as the Local Road and Street Formula), and shall be used exclusively to construct, reconstruct, repair, or maintain roads and streets under their jurisdiction.

Adopted by the County Council, Brown County, Indiana, this \_\_\_\_\_ day of June, 2016.

Motor Vehicle Classifications and County Wheel Taxes

Trucks IC 9-29-5-3, Including Farm Trucks and Recovery Vehicles, 11,001 pounds and over: Eighty Dollars (\$80.00)

Trailers IC 9-29-5-4 used with motor vehicles, including Farm Trailers, one pound to 9,000 pounds: Thirty-Five Dollars (\$35.00)

Trailers IC 9-29-5-4 used with motor vehicles, including Farm Trailers, 9,001 pounds and over: Forty-Five Dollars (\$45.00)

Recreational Vehicles aka RV: Eighty Dollars (\$80.00)

**Semi-Trailers and Farm Semi-Trailers:**

- One Year: Eighty Dollars (\$80.00)
- Permanent: Eighty Dollars (\$80.00)
- Five Year Cycle: Four Hundred Dollars (\$400.00)
  - First Year: Eighty Dollars (\$80.00)
  - Second Year: Eighty Dollars (\$80.00)
  - Third Year: Eighty Dollars (\$80.00)
  - Fourth Year: Eighty Dollars (\$80.00)
  - Fifth Year: Eighty Dollars (\$80.00)

Tractors IC 9-29-5-3, including Farm Tractors, not used in conjunction with a semi-trailer for all weight categories: Eighty Dollars (\$80.00)

Tractors IC 9-29-5-5, including Farm Tractors, used in combination with a Semi-Trailer to form "Semi-Trailer and Tractor" or "Farm Semi-Trailer and Tractor" for all weight categories: Eighty Dollars (\$80.00)

Buses IC 9-29-5-7, including Bus A Commercial Intercity; Bus D Commercial Intracity and Bus C Not For Hire IC 9-29-5-10, for all weight categories: Eighty Dollars (\$80.00)

**Section 2. Repeal and modification.** This ordinance may be reviewed annually and may be revised and the rates set forth herein may be decreased or increased only in accordance with the Act.

**Section 3. Publication.** The county auditor is hereby directed to file a copy of this ordinance with the Commissioner of the Bureau of Motor Vehicles and the Department of State Revenue as required by the Act.

**Section 4. Conflicting Ordinances.** Any ordinance or provision of any Ordinance of Brown County in conflict with the provisions of this Ordinance is hereby repealed.

**Section 5. Severability.** The invalidity of any section, clause, sentence or provision of this Ordinance shall not affect the validity of any other part of this Ordinance which can be given effect without such invalid part or parts.

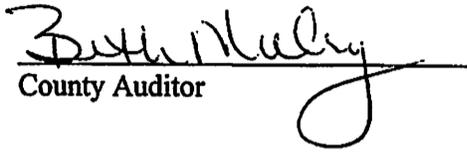
**Section 6. Effective Date.** This Ordinance shall be in full force and effect after its passage, approval by the County Council and publication as required by law.

**PASSED AND ADOPTED** by the County Council of Brown County, Indiana, on the 20<sup>th</sup> day of June, 2016.

COUNTY COUNCIL OF  
BROWN COUNTY, INDIANA

\_\_\_\_\_  
*Jerry Lee Pittman*  
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*Keith D. Baker*  
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*W. Z. St.*  
\_\_\_\_\_  
*David Cutler*  
\_\_\_\_\_  
*Edna E. C.*  
\_\_\_\_\_  
*David Bell*

ATTEST:

  
County Auditor