

Who Makes the Call?

Decision Making Bodies for the New Indiana Local Income Taxes

Larry DeBoer
Purdue University
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Indiana now makes three new income taxes available to local governments. One freezes the property tax levy, another replaces some of the existing property tax levy, and a third raises new funds for public safety. In 2007 local governments have until the end of September to decide whether to adopt.

Which local unit of government makes the decision in each county can be confusing.

- In the 56 counties that already have the CAGIT income tax, the county council makes the decision.
- In the 28 counties that already have the COIT income tax, the COIT Council makes the decision.
- In the 7 counties with neither tax (no tax or just the EDIT income tax), either body can make the decision.
- In Lake County, House Enrolled Act 1478 (Public Law 224) requires the County Council to decide, even though Lake is not a CAGIT county and the county does not have the majority of the population.

The COIT Council is made up of the fiscal bodies of the county government and the cities and towns within the county. Votes on the COIT Council are divided up based on shares of population in the county total, with the county receiving the share of population living outside cities or towns. There are 35 counties where the COIT Council could make the income tax decision (the 28 COIT counties and the 7 counties with no tax or just the EDIT tax, not counting Lake).

- In 15 of these 35 counties, the county has the majority of votes, so the County Council makes the decision (including Marion County-Indianapolis, where the City-County Council decides).
- In 6 of these 35 counties, a single large city has the majority of votes, so the City Council makes the decision.
- In the remaining 14 of these 35 counties, no government unit has a majority of votes, so a combination of units must vote yes for a local income tax to be adopted.

The following tables show the decision making bodies in each county. The tables are based on data from the State Budget Agency on the income taxes already used in each county (www.in.gov/sba/budget/loit/loit_cert_summary_2007.pdf), and on the 2000 Census figures for county, city and town population (www.census.gov). It is possible that the table includes some inaccuracies, because votes could be based on special censuses, in counties where these have taken place. The Census tabulation of towns may also include a few that are not incorporated towns in Indiana.

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	County Income Tax, 2007	Decision Council	Majority on COIT Council
1 Adams	COIT	COIT Council	County Council
2 Allen	COIT	COIT Council	Fort Wayne
3 Bartholomew	CAGIT	County Council	
4 Benton	CAGIT	County Council	
5 Blackford	CAGIT	County Council	
6 Boone	COIT	COIT Council	More than one unit
7 Brown	CAGIT	County Council	
8 Carroll	CAGIT	County Council	
9 Cass	CAGIT	County Council	
10 Clark	CAGIT	County Council	
11 Clay	CAGIT	County Council	
12 Clinton	CAGIT	County Council	
13 Crawford	CAGIT	County Council	
14 Daviess	CAGIT	County Council	
15 Dearborn	COIT	COIT Council	County Council
16 Decatur	CAGIT	County Council	
17 Dekalb	CAGIT	County Council	
18 Delaware	COIT	COIT Council	Muncie
19 Dubois	COIT	COIT Council	More than one unit
20 Elkhart	CAGIT	County Council	
21 Fayette	COIT	COIT Council	Connersville
22 Floyd	CAGIT	County Council	
23 Fountain	CAGIT	County Council	
24 Franklin	CAGIT	County Council	
25 Fulton	CAGIT	County Council	
26 Gibson	EDIT Only	Either Body	More than one unit
27 Grant	COIT	COIT Council	More than one unit
28 Greene	COIT	COIT Council	County Council
29 Hamilton	COIT	COIT Council	More than one unit
30 Hancock	CAGIT	County Council	
31 Harrison	CAGIT	County Council	
32 Hendricks	CAGIT	County Council	
33 Henry	COIT	COIT Council	More than one unit
34 Howard	COIT	COIT Council	Kokomo
35 Huntington	CAGIT	County Council	
36 Jackson	CAGIT	County Council	
37 Jasper	CAGIT	County Council	
38 Jay	CAGIT	County Council	
39 Jefferson	EDIT Only	Either Body	County Council
40 Jennings	CAGIT	County Council	
41 Johnson	CAGIT	County Council	
42 Knox	COIT	COIT Council	More than one unit
43 Kosciusko	COIT	COIT Council	County Council
44 Lagrange	CAGIT	County Council	
45 Lake	None	County Council*	
46 Laporte	CAGIT	County Council	

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	County Income Tax, 2007	Decision Council	Majority on COIT Council
47 Lawrence	CAGIT	County Council	
48 Madison	COIT	COIT Council	More than one unit
49 Marion	COIT	COIT Council	City-County Council
50 Marshall	CAGIT	County Council	
51 Martin	COIT	COIT Council	County Council
52 Miami	COIT	COIT Council	County Council
53 Monroe	COIT	COIT Council	Bloomington
54 Montgomery	COIT	COIT Council	More than one unit
55 Morgan	CAGIT	County Council	
56 Newton	CAGIT	County Council	
57 Noble	CAGIT	County Council	
58 Ohio	CAGIT	County Council	
59 Orange	CAGIT	County Council	
60 Owen	CAGIT	County Council	
61 Parke	CAGIT	County Council	
62 Perry	COIT	COIT Council	County Council
63 Pike	EDIT Only	Either Body	County Council
64 Porter	EDIT Only	Either Body	More than one unit
65 Posey	COIT	COIT Council	County Council
66 Pulaski	CAGIT	County Council	
67 Putnam	CAGIT	County Council	
68 Randolph	CAGIT	County Council	
69 Ripley	CAGIT	County Council	
70 Rush	CAGIT	County Council	
71 St. Joseph	COIT	COIT Council	County Council
72 Scott	COIT	COIT Council	County Council
73 Shelby	CAGIT	County Council	
74 Spencer	COIT	COIT Council	More than one unit
75 Starke	CAGIT	County Council	
76 Steuben	CAGIT	County Council	
77 Sullivan	None	Either Body	More than one unit
78 Switzerland	COIT	COIT Council	County Council
79 Tippecanoe	COIT	COIT Council	More than one unit
80 Tipton	CAGIT	County Council	
81 Union	CAGIT	County Council	
82 Vanderburgh	COIT	COIT Council	Evansville
83 Vermillion	EDIT Only	Either Body	More than one unit
84 Vigo	CAGIT	County Council	
85 Wabash	CAGIT	County Council	
86 Warren	CAGIT	County Council	
87 Warrick	EDIT Only	Either Body	County Council
88 Washington	CAGIT	County Council	
89 Wayne	CAGIT	County Council	
90 Wells	CAGIT	County Council	
91 White	CAGIT	County Council	
92 Whitley	CAGIT	County Council	

* HEA 1478 (PL 224) identifies the County Council as the decision body for Lake County.

Who Makes the Call?
COIT or EDIT Only Counties That Require More Than One Unit
To Make a COIT Council Majority for the New Indiana Local Income Taxes

County	COIT Council Vote Combinations That Make a Majority
Boone	County + Lebanon or Zionsville Lebanon + Zionsville + one other town
Dubois	County + Jasper or Huntingburg or Ferdinand Jasper + Huntingburg + Ferdinand
Gibson	County + Princeton or Oakland City or Ft. Branch Princeton + Oakland City + Ft. Branch + at least 3 other towns
Grant	County + Marion County + at least 4 other towns w/o Marion Marion + Gas City Marion + at least two other towns w/o Gas City
Hamilton	County + Fishers or Carmel Fishers + Carmel + Noblesville Fishers + Carmel + at least 3 other towns w/o Noblesville
Henry	County + New Castle County + Middletown County + at least 2 other towns w/o New Castle or Middletown New Castle + at least 6 other towns
Knox	County + Vincennes County + at least 6 towns w/o Vincennes Vincennes + Bicknell Vincennes + at least 2 other towns w/o Bicknell
Madison	County + Anderson County + at least 5 other cities/towns w/o Anderson Anderson + Elwood Anderson + at least 2 other cities/towns w/o Elwood
Montgomery	County + Crawfordsville County + at least 3 other towns w/o Crawfordsville Crawfordsville + at least 5 other towns
Porter	County + Portage or Valparaiso Portage + Valparaiso + at least 2 other towns
St. Joseph	County + South Bend or Mishawaka South Bend + Mishawaka
Sullivan	County + at least 1 of 5 cities/towns The 6 largest cities/towns
Tippecanoe	County + Lafayette or West Lafayette Lafayette + West Lafayette
Vermillion	County + Clinton Clinton + at least 4 other towns