

ORDINANCE NO. 2023- 5

**ORDINANCE REVISING ORDINANCES 2011-7, 2014-7, 2015-4, AND 2017-8
MOTOR VEHICLE COUNTY EXCISE AND WHEEL TAX**

WHEREAS, Indiana Code 6-3.5-5 authorizes Fountain County to collect a Wheel Tax on buses, recreational vehicles, semi-trailers, tractors, trailers, and trucks; and

WHEREAS, Indiana Code 6.3.5-5-2(b) requires the passing of an Ordinance under 6-3.5-4, to impose the annual vehicle license County Excise Tax at the same time as the Wheel Tax is amended; and

WHEREAS, The Common Council of Fountain County previously established rates for an Excise Surtax and Wheel Tax by Ordinance 2011-6 on the 6th day of May, 2011, by Ordinance 2014-7 on December 22, 2014, by Ordinance 2015-4 on June 22, 2015, and by Ordinance 2017-8 on July 17, 2017, and,

WHEREAS, the most recent Ordinance 2017-8 did not change rates, but only revised the weight class tax structure schedule and renamed "county surtax" to "county excise tax", in response to a change in state law;

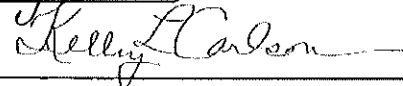
NOW THEREFORE, BE IT ORDAINED by the Common Council of Fountain County, that Ordinance 2017-8 be amended by amending the rate schedule as follows:

Section 1. There is hereby established a new rate for a County Excise Tax and a Wheel Tax, said rates shall be as follows:

(SEE ATTACHED RATE SCHEDULE)

Section 2. All prior Ordinances and Schedules previously adopted on May 16, 2011, December 22, 2014, June 22, 2015, and July 17, 2017, not inconsistent with the above amendments, are incorporated into this Ordinance.

This Ordinance is hereby adopted by the Common Council of Fountain, after its publication as required by law, this 14 day of August, 2023.



Chairperson of Common Council of
Fountain County

Attest: 
Fiscal Officer

This instrument prepared by Taylor V. Powell (35050-80), attorney at law, 303 Washington St, Covington, Indiana 47932.

I affirm under the pains and penalties of perjury that I have taken reasonable care to redact each Social Security number in this document, unless required by law. /s/ *Taylor V. Powell*

COUNTY or MUNICIPALITY (Indicate which)

County / Municipality Name: Fountain

I. COUNTY/MUNICIPAL EXCISE TAX	Current (2023)		Revised (2024)	
	Rates		Rates	
	\$	%	\$	%
RATE TYPE (Indicate Flat Rate or Percentage Rate)				
A. PASSENGER VEHICLES	\$25.00		\$ 30.00	
B. MOTORCYCLES	\$ 25.00		\$ 30.00	
C. MOTOR DRIVEN CYCLES	\$ 25.00		\$ 30.00	
D. COLLECTOR VEHICLES			\$ 30.00	
E. TRAILERS DGVW 9,000 LBS. OR LESS	\$ 20.00		\$ 25.00	
F. TRUCKS DGVW 11,000 LBS. OR LESS	\$ 25.00		\$ 30.00	
G. MINI TRUCKS			\$ 30.00	
H. MILITARY VEHICLES				

II. COUNTY/MUNICIPAL WHEEL TAX

A. TRUCKS IC 9-18.1-5-9	Current	Revised
	(2023)	(2024)
	Rate (\$)	Rate (\$)
(including farm trucks, recovery vehicles and tractors not used in combination with a semitrailer)		
16,000 (11,001-16,000 lbs)	\$ 25.00	\$ 30.00
26,000 (16,001-26,000 lbs)	\$ 25.00	\$ 30.00
36,000 (26,001-36,000 lbs)	\$ 25.00	\$ 30.00
48,000 (36,001-48,000 lbs)	\$ 25.00	\$ 30.00
66,000 (48,001-66,000 lbs)	\$ 25.00	\$ 30.00
78,000 (66,001-78,000 lbs)	\$ 25.00	\$ 30.00
>78,000 (78,0001 lbs and OVER)	\$ 25.00	\$ 30.00
B. SEMITRACTORS IC 9-18.1-5-9		
(tractors used in combination with a semitrailer)		
11,000 (1-11,000 lbs)	\$ 25.00	\$ 30.00
16,000 (11,001-16,000 lbs)	\$ 25.00	\$ 30.00
26,000 (16,001-26,000 lbs)	\$ 25.00	\$ 30.00
36,000 (26,001-36,000 lbs)	\$ 25.00	\$ 30.00
48,000 (36,001-48,000 lbs)	\$ 25.00	\$ 30.00
66,000 (48,001-66,000 lbs)	\$ 25.00	\$ 30.00
78,000 (66,001-78,000 lbs)	\$ 25.00	\$ 30.00
>78,000 (78,0001 lbs and over)	\$ 25.00	\$ 30.00

	Current (2023) Rate (\$)	Revised (2024) Rate (\$)
C. TRAILERS used with motor vehicles IC 9-18.1-5-8 <i>(includes farm trailers 12,000 lbs and over)</i>		
12,000 (9,001-12,000 lbs)	\$ 20.00	\$ 25.00
16,000 (12,001-16,000 lbs)	\$ 20.00	\$ 25.00
22,000 (16,001-22,000 lbs)	\$ 20.00	\$ 25.00
>22,000 (22,001 lbs and over)	\$ 25.00	\$ 25.00
D. RV IC 9-18.1-5-6	\$ 40.00	\$ 45.00
E. SEMITRAILERS IC 9-18.1-5-10 <i>includes farm semitrailers</i>		
	\$ 20.00	\$ 25.00
F. BUSES		
1. FOR-HIRE BUS IC 9-18.1-5-9		
11,000 (1-11,000 lbs)	\$ 40.00	\$ 45.00
16,000 (11,001-16,000 lbs)	\$ 40.00	\$ 45.00
26,000 (16,001-26,000 lbs)	\$ 40.00	\$ 45.00
36,000 (26,001-36,000 lbs)	\$ 40.00	\$ 45.00
48,000 (36,001-48,000 lbs)	\$ 40.00	\$ 45.00
66,000 (48,001-66,000 lbs)	\$ 40.00	\$ 45.00
78,000 (66,001-78,000 lbs)	\$ 40.00	\$ 45.00
>78,000 (78,001 lbs and over)	\$ 40.00	\$ 45.00
2. NOT-FOR-HIRE BUS IC 9-18.1-5-4	\$ 40.00	\$ 45.00