

**RESOLUTION 2025-04**  
**DELAWARE COUNTY COUNCIL**

**A RESOLUTION OPPOSING SENATE BILL ONE**

WHEREAS, state leaders and lawmakers have advocated for and proposed multiple pieces of legislation in the 2025 legislative session that will cut residential and business personal property bills for homeowners and businesses and change how these tax liabilities are calculated; and

WHEREAS, homeowners deserve affordable tax bills and adequate public services in exchange; and

WHEREAS, the proposals garnering the most attention would have significant and negative impact on municipal taxing units; and

WHEREAS, a local income tax adoption option could be a helpful tool for some units; however, it is not at all adequate to replace the magnitude of what is being eliminated, making it a necessity rather than an option; and

WHEREAS, with an essentially mandated income tax increase being the only alternative proposed by lawmakers, the homeowners who these tax measures endeavor to assist will be among the same individuals paying the income tax, making businesses the only recipient of the tax cuts; and

WHEREAS, those individuals who do not own their own home would see a tax increase; and

WHEREAS, if the proposed measures are adopted, across Delaware County Council will be forced to make significant cuts across all county services; and

WHEREAS, with the stress the measures being considered will put on Delaware County department budgets, bonding or saving money for new development will be nearly impossible, sending Indiana several steps back in our efforts to attract and retain a talented workforce; and

WHEREAS, these unprecedented cuts in government services are being proposed when, despite the success of Community Crossings, municipalities and counties are imploring legislators to at least preserve the status quo in terms of road funding so as not to compound the well-documented, high percentage of Hoosier roads that continue to be in less than satisfactory condition; and

WHEREAS, as of this date the statewide local impact of the primary tax-related bills would cause widespread negative effects, increase tax burdens on individuals, while offering even more relief to businesses in an already business tax-friendly state; and

WHEREAS, the impact of these significant real property and business personal property tax cuts will result in Delaware County losing significant tax revenues across its taxing units; and

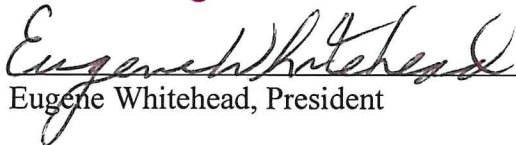
WHEREAS, the impact of Senate Bill One would eliminate funding on top of Delaware County's annual loss to local government units associated with constitutional property tax caps,

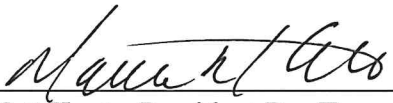
NOW, THEREFORE BE IT RESOLVED that:

The Delaware County Council opposes any tax policy that affects local units of government that does not come with a corresponding replacement revenue stream implemented by the State of Indiana and does no harm to the Delaware County Council's ability to carry out the expectations of its citizens and all Hoosiers now and into the future.

This resolution shall become effective upon the date of passage.

ADOPTED BY THE DELAWARE COUNTY COUNCIL THIS 25 DAY OF February, 2025.

  
Eugene Whitehead, President

  
Matt Kantz, President Pro Tempore

\_\_\_\_\_  
Jessica Piper, Councilwoman

  
Jim Mochal, Councilman

  
William Hughes, Councilman

  
Dan Flanagan, Councilman

  
Brad Bookout, Councilman

Attest:

  
Ed Carrol Jr., Auditor

This Ordinance is approved in form by:

\_\_\_\_\_  
Legal Counsel