

**ORIGINAL**

ORDINANCE NO 2013- 004

**ORDINANCE ESTABLISHING THE EXCISE SURTAX AND THE WHEEL TAX ON MOTOR VEHICLES IN THE COUNTY AND ESTABLISHING THE DELAWARE COUNTY SURTAX FUND AND THE DELAWARE COUNTY WHEEL TAX FUND AND REPEALING ORDINANCE NO. 2009-24A**

**WHEREAS**, Indiana Code 6-3.5-4 authorizes the County Council to impose, by ordinance, a local option annual Excise Surtax of not less than two percent (2%) or more than ten percent (10%) or a flat fee of not less than Seven Dollars and Fifty Cents (\$7.50) or more than Twenty Five Dollars (\$25.00) on each motor vehicle subject to the annual excise tax registered in the county; and

**WHEREAS**, Indiana Code 6-3.5-5 authorizes the County Council to impose, by ordinance, a local option annual Wheel Tax of not less than Five Dollars (\$5.00) or not more than Forty Dollars (\$40.00) on each classifications of motor vehicles not subject to the excise tax registered in the County; and

**WHEREAS**, Indiana Code 6-3.5-4 and Indiana Code 6-3.5-5 requires that the local option Excise Surtax and the local option Wheel Tax be imposed concurrently; and

**WHEREAS**, Delaware County Council has previously enacted the Excise Surtax and the Wheel Tax under Ordinance No. 2009-24, said Ordinance is set to expire on December 31, 2013; and

**WHEREAS**, Delaware County Council desires to establish the Excise Surtax and Wheel tax without an expiration clause, and intends for this Ordinance to repeal and replace 2009-24; and

**WHEREAS**, Delaware County, the City of Muncie, and the Towns in Delaware County have experienced a severe shortfall in the Gasoline Tax Fund needed to support the safe, all-weather operation of the road and street system in Delaware County; and

**WHEREAS**, that due to the shortfall, the conditions of the roadways in Delaware County, the City of Muncie, and the Towns located in Delaware County are extremely poor and are, at times, potentially dangerous to the citizens of Delaware County; and

**WHEREAS**, the County Council shall require the County Commissioners of Delaware County, the Mayor of the City of Muncie, and the Town Councils of all towns contained within Delaware County to apply one hundred percent (100%) of the funds received by this Surtax and Wheel Tax to be used only to construct, reconstruct, repair, or maintain streets and roads under their jurisdiction; and

**WHEREAS**, the County Commissioners, the Mayor of the City of Muncie, and the Town Councils of all towns contained in Delaware County, shall provide to the County

Council by April 1<sup>st</sup> of each year a detailed schedule of all roads to be paved with the anticipated revenues for each year.

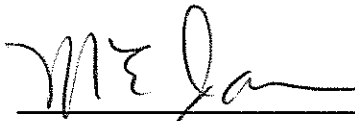
**NOW, THEREFORE, BE IT ORDAINED BY THE COUNTY COUNCIL OF DELAWARE COUNTY, INDIANA THAT:**

1. Beginning January 1, 2010, all passenger cars, motorcycles and trucks of less than 11,000 pounds G.V.W. registered in Delaware County that are now subject to an excise tax shall also be subject to an annual excise surtax of Twenty Five Dollars (\$25.00) to be paid with the registration of said motor vehicle.
2. Beginning January 1, 2010 all of the following eight (8) classes of motor vehicles registered in Delaware County shall be subject to an annual Wheel Tax as set out in the following schedule, to be paid with the registration of said vehicle.

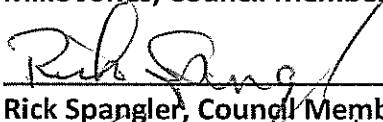
a.	Buses	\$ 40.00
b.	Recreation Vehicles	\$ 40.00
c.	Semi-trailers	\$ 40.00
d.	Tractors (Semi, Farm Semi)	\$ 40.00
e.	Light Trailers (Less than 12,000 lbs)	\$ 5.00
f.	Heavy Trailers (12,000 lbs and greater)	\$ 40.00
g.	Light Trucks (Less than 30,000 lbs)	\$ 40.00
h.	Heavy Trucks (30,000 lbs and greater)	\$ 40.00
3. As provided by Indiana Code 6-3.5-5-4, the following motor vehicles are exempt from the annual Wheel Tax:
  - a. Vehicles owned by the State of Indiana, an Indiana State agency or a political subdivision in Indiana;
  - b. Vehicles subject to the annual excise surtax imposed under Indiana Code 6-3.5-5-4;
  - c. A bus owned and operated by a religious or nonprofit youth organization and used to haul persons to religious services or for the benefit of their members.
4. The Delaware County Treasurer shall receive the surtax collected by the Bureau of Motor Vehicles or its branch and deposit it in the "Delaware County Surtax Fund" which fund is hereby established.
5. The Delaware County Treasurer shall receive the Wheel Tax collected by the Bureau of Motor Vehicles or its branch and deposit it in the "Delaware County Wheel Tax Fund" which fund is hereby established.

6. Beginning January 1, 2010, all the Excise Surtax and Wheel Tax collected on motor vehicles registered in Delaware County shall be distributed to the County, City, and Town units of Delaware County by the County Auditor and shall be used only to construct, reconstruct, repair, or maintain streets, roads and bridges under their jurisdictions.
7. This ordinance shall be in full force and effect immediately upon its adoption and its publication as provided by law.
8. That Ordinance 2009-24A is hereby repealed by the passage of this Ordinance.
9. Should any section, paragraph, sentence, clause or phrase of this ordinance be declared unconstitutional or invalid for any reason, the remainder of said ordinance shall not be affected thereby.

**PASSED AND ADOPTED BY THE BOARD OF COUNTY COUNCIL OF DELAWARE COUNTY, INDIANA, THIS THE 28 DAY OF May, 2013.**



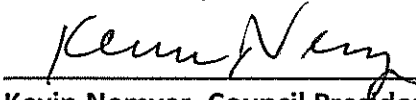
Mike Jones, Council Member



Rick Spangler, Council Member



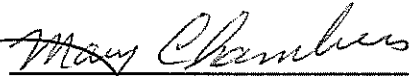
Chris Matchett, Council Member



Kevin Nemyer, Council President



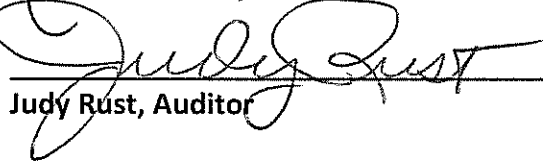
Scott Alexander, Council Member



Mary Chambers, Council Member



Ron Quakenbush, Council Member



Judy Rust, Auditor