

ORDINANCE 15- 10

**AN ORDINANCE AMENDING CASS COUNTY ORDINANCE 05-02
APPROVING
EXCISE SURTAX AND WHEEL TAX**

WHEREAS, on the 16th day of September, 2005, the Cass County Council did pass Ordinance 05-02 establishing a schedule of excise surtax and wheel tax; and

WHEREAS, upon the passing of House Bill 1343, motor driven cycles will be assessed a flat rate wheel tax of \$10.00; and

WHEREAS, I.C. 6-3.5-4-2(b)(2) provide that the County may impose an annual license excise surtax at the same rate or amount on each motor vehicle, including passenger vehicles, motorcycles, light trucks and motor driven cycles; and

WHEREAS, motor driven cycles were not included in Ordinance 05-02 and should be added to said Ordinance to comply with current Indiana Law.

NOW THEREFORE BE IT ORDAINED BY THE CASS COUNTY COUNCIL AS FOLLOWS:

1. Beginning January 1, 2016 and until further amended by ordinance, all passenger cars, trucks of less than 11,000 pounds G.W., motor driven cycles and motorcycles registered in Cass County, that are now subject to an excise tax shall also be subject to an annual excise surtax of \$25.00 to be paid with the registration of said motor vehicles.

2. Beginning January 1, 2016 and until further amended by ordinance, all of the following eight classes of motor vehicles, registered in Cass County, shall be subject to an annual Wheel Tax as set out in the following schedule, to be paid with the registration of said vehicles.

	<u>Motor Vehicle Classification</u>	<u>Annual Tax Wheel</u>
(A)	Buses	\$30.00
(B)	Recreation Vehicles	\$30.00
(C)	Semi-trailers	\$35.00
(D)	Tractors	\$30.00
(E)	Light Trailers	\$ 5.00 (less than 12,000 lb)
(F)	Heavy Trailers	\$25.00 (12,000 lb and greater)
(G)	Light Trucks	\$30.00 (less than 30,000 lb)
(H)	Heavy Trucks	\$35.00 (30,000 lb and greater)

As provided by PL 10- Acts 1980, (IC 6-3.5-5-4), the following motor vehicles are exempt from the annual Wheel Tax:

Vehicles owned by the state, a state agency or a political subdivision.

Buses owned and operated by a religious or non-profit youth organization and used to haul persons to religious service or for the benefit of their members. Vehicles subject to the annual excise surtax imposed under IC 6-3.5-5-4.

Beginning January 1, 2016 all of the Excise Surtax and Wheel Tax collected on motor vehicles registered in Cass County shall be distributed as provided in PL 10-Acts 1980, to the County, City and Town Units of Cass County by the County Auditor and shall be used only to construct reconstruct, repair, or maintain streets, roads and bridges under their jurisdiction.

DULY PASSED, ORDAINED, AND ADOPTED this 17 day of July, 2015, by the Cass County Council.

Myron D. Stebbins
President, Cass County Council

Donna M. Bullock
Member

Stacey Adonato
Member

[Signature]
Member

Steven M. Kain
Member

Phillip E. Rains
Member

[Signature]
Member Voted no

ATTEST

Vance M. [Signature]
Auditor, Cass County