

**ORDINANCE 2019-12:**  
**AN ORDINANCE TO RE-AUTHORIZE THE LIT- SPECIAL PURPOSE TAX RATE**

**WHEREAS**, on July 30, 2007, the Monroe County Council, pursuant to the authority of I.C. 6-3.5-6-33 (now recodified under IC 6-3.6-7-16), adopted Ordinance 2007-27, "An Ordinance for the Operation and Maintenance of Facilities Necessary to Provide Juvenile Services" (originally referred to as the "Juvenile COIT", and hereinafter referred to as the "Juvenile Services LIT Special Tax Rate"); and,

**WHEREAS**, the original rate for the Juvenile Services LIT Special Tax Rate was set at .04% on the adjusted gross income of local taxpayers; and,

**WHEREAS**, on July 28, 2009, the Monroe County Council adopted Ordinance 2009-25, to amend Ordinance 2007-29 and increase the Juvenile Services LIT Special Tax Rate to .05% on the adjusted gross income of local taxpayers; and,

**WHEREAS**, on May 13, 2014, the Monroe County Council adopted Ordinance 2014-14, to set the Juvenile COIT tax rate at .095% on the adjusted gross income of local taxpayers, which rate is substantially below the statutory cap, set at .25%; and

**WHEREAS**, the Monroe County Council has heard presentations from the Monroe County Courts and the staff of the Monroe County Youth Services Bureau (YSB) regarding the various programs and services in Monroe County that serve to assist families and juveniles in need, ranging from offering juveniles various Safe Places throughout Monroe County where they can be assured of finding adult protection and guidance, to assisting parents, families and juveniles at various stages of dealing with the entire range of crises that they face in today's society; and

**WHEREAS**, Monroe County Judges have long had a history of working closely with families and juveniles to solve problems in a proactive manner, viewing juvenile detention as a last resort; and,

**WHEREAS**, the Monroe County YSB has established a track record of exemplary juvenile care, protection and guidance that is increasingly a model followed by other counties in Indiana and across the nation; and,

**WHEREAS**, the Monroe County Council finds that the current Juvenile Services LIT Special Tax Rate of .095% on the adjusted gross income of local taxpayers provides sufficient revenues for the Operation and Maintenance of Facilities Necessary to Provide Juvenile Services; and,

**WHEREAS**, Monroe County is currently expanding the facilities at the YSB campus to provide high quality services and support to the youth, families and general community of both Monroe County and the region, with the result that certain future operational expenses upon completion of the structure are uncertain,

**NOW THEREFORE, BE IT ORDAINED** by the Monroe County Council that:

1. The current Juvenile Services LIT Special Tax Rate of .095% on the adjusted gross income of local taxpayers, established by Ordinance 2014-14, is reauthorized to continue for an additional five (5) year period, commencing on the effective date of this ordinance; and
2. On or before the end of the five year period of this reauthorization, and from time to time during that reauthorization period, the Monroe County Council shall review the history of revenues generated by the tax rate and the expenditures for operation of facilities and programs for provision of services to the youth, families and general population of Monroe County and the region.
3. Implementation of this tax rate shall be in accordance with the provisions of IC 6-3.6-7 *et.seq.*

**Adopted this 23rd day of April, 2019.**

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Signature page for Ordinance 2019-12

MONROE COUNTY COUNCIL

**"AYES"**


**"NAYS"**

  
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Shelli Yoder, President

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Eric Spoonmore, President Pro Tempore

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Trent Deckard, Member

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Marty Hawk, Member

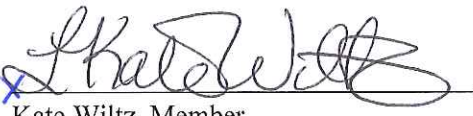
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Marty Hawk, Member

  
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Geoff McKim, Member

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Cheryl Munson, Member

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Kate Wiltz, Member

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**Attest:**

  
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Catherine Smith, Auditor  
Monroe County, Indiana