RESOLUTION NO. 2025-3

A RESOLUTION APPROVING A DISTRIBUTION OF PUBLIC SAFETY LOCAL INCOME TAX TO POLITICAL SUBDIVISIONS NOT OTHERWISE ENTITLED TO RECEIVE DISTRIBUTIONS OF PUBLIC SAFETY LOCAL INCOME TAX

WHEREAS, the Gibson County Local Income Tax Council ("LIT Council") is the adopting body, as that term is defined at Indiana Code § 6-3.6-3-1, and imposes a public safety local income tax ("PS-LIT") in Gibson County, Indiana ("County") under the provisions of Indiana Code § 6-3.6; and,

WHEREAS, Indiana Code § 6-3.6-3-1(b) provides that Town of Fort Branch Council ("Town Council"), is the Town's fiscal body, is a member of the LIT Council; and,

WHEREAS, Indiana Code § 6-3.6-6-8(d) permits the LIT Council to allocate a portion of the PS-LIT revenue to a township fire department, volunteer fire department, fire protection territory, or fire protection district that provided fire protection or emergency medical services in the most recent calendar year and imposed a property tax levy for the provision of those services within the county in the most recent calendar year; and,

WHEREAS, several entities conforming to the criteria above have applied to the LIT Council for distributions of PS-LIT revenue for the 2026 calendar year; and,

WHEREAS, the Council has determined that the following distributions of PS-LIT revenue not exceed a rate of 0.05% should be made for the 2026 calendar year based on the assessed value of real property of the fire service area, not including land, for each fire department or fire protection district:

Patoka Township: \$206,238 • Union Township: \$167,640

• White River Township - Fire Territory: \$34,865

• Washington Township: \$23,035

• Owensville-Montgomery Fire Protection District: \$136,383

WHEREAS, a public hearing, for which notice was given in accordance with Indiana Code § 5-3-1, was held on August 2/1, 2025, to consider these applications and provide an opportunity for public comment; and,

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF FORT BRANCH, INDIANA, THAT:

SECTION 1. The following resolution is proposed for adoption by the LIT Council:

From the LIT amount generated by the Public Safety Rate (IC 6-3.6-6), the following qualifying service providers shall receive a specified amount of the tax revenue to be distributed under this section during the following calendar year.

Entity Name, Amount

Patoka Township, \$206,238;

Union Township, \$167,640;

White River Township, \$34,865;

Washington Township, \$23,035; and

Owensville-Montgomery Fire Protection District, \$136,383.

SECTION 2. The Town Council casts its votes in favor of the proposed resolution stated in Section 1.

SECTION 3. The Town Council authorizes the proper officers to perform all procedures necessary to

implement this resolution.

SECTION 4. Any provision herein contained which is found by a court of competent jurisdiction to be unlawful or which by operation shall be inapplicable, shall be deemed omitted, but the rest and remainder of this resolution, to the extent feasible, shall remain in full force and effect.

SECTION 5. This resolution by the Town Council shall be in full force and effect from upon its passage and shall apply only to distributions made in the 2026 calendar year.

PASSED AND ADOPTED by the Town Council upon this 14th day of August, 2025.

Sandy Birch, Town Council President

Scotty Delong, Town Council Member

Robert Reinhart, Town Council Member

ATTEST:

Stacy Elpers, Town Clerk-Treasurer

