

RESOLUTION 2025-5

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF KOUTS, INDIANA, OPPOSING LEGISLATION REGARDING SIGNIFICANT CUTS TO MUNICIPAL PROPERTY TAX REVENUES BEING CONSIDERED DURING THE 2025 LEGISLATIVE SESSION

WHEREAS, State of Indiana's 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, SB 1 as Amended in Tax and Fiscal Committee, and other proposals garnering the most attention would have an adverse impact on the Town of Kouts and local taxing units statewide; and

WHEREAS, a local income tax adoption option could be a helpful tool for the Town of Kouts, 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, the town will be forced to make significant cuts to Public Safety departments (police & fire), Public Works (street repairs and scheduled maintenance), and Park Department (maintenance and services). Additionally, the town will lose our ability to provide cost of living increases and possibly force the reduction of healthcare benefits for the retention of full-time experienced staff, and make it more difficult to attract new employees when vacancies occur due to better offerings of benefits in the private sector; and

WHEREAS, with the stress the measures being considered will put on the Town of Kouts budget, bonding or saving money for new developments will be nearly impossible, including the Town's efforts to repair infrastructure or add new infrastructure to attract new growth.

WHEREAS, as of this date the statewide local impact of the primary tax-related bills is estimated to be \$687.5M, a staggering figure, that would cause widespread negative effects, increase tax burdens on individuals, while offering 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, as well as changes to how property taxes are calculated, the Town of Kouts would lose an estimated \$130,000 in tax revenues; and

NOW, THEREFORE BE IT RESOLVED by the Town Council that we oppose any tax policy that impacts 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 our ability to carry out the expectations of Hoosiers now and into the future.

BE IT FURTHER RESOLVED, that the Town Council calls upon the Indiana General Assembly to reject any legislation the does not provide full and adequate replacement funding.

This resolution shall be in full force and effect from and after its date of passage.

PASSED AND ADOPTED by the Town Council of the Town of Kouts, Indiana this 14th day of April, 2025.

**TOWN COUNCIL OF THE TOWN OF
KOUTS, PORTER COUNTY, INDIANA**

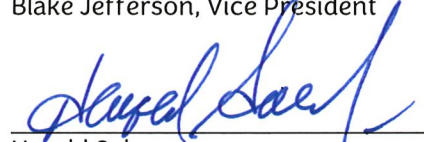

Tyler Brock, President

absent

Blake Jefferson, Vice President

absent

CJ Wittmer


Harold Salyer


Tim Gant

Laurie A. Tribble

Attest: Laurie A. Tribble
Clerk-Treasurer