

**MCCORDSVILLE TOWN COUNCIL
ORDINANCE NO. 081225E**

**AN ORDINANCE IMPOSING A MUNICIPAL WHEEL TAX AND MOTOR VEHICLE
LICENSE EXCISE TAX AND CREATING THE TOWN OF MCCORDSVILLE WHEEL TAX
FUND AND THE TOWN OF MCCORDSVILLE MOTOR VEHICLE LICENSE EXCISE
SURTAX FUND**

WHEREAS, the Town of McCordsville (the "Town") is a municipality organized and existing entity under the provisions of Ind. Code 36-5-1;

WHEREAS, the Council President (the "Executive") is the Executive of the Town;

WHEREAS, the McCordsville Town Council (the "Council") is the fiscal body of the Town;

WHEREAS, Indiana Code permits the Council to adopt, codify, and enforce ordinances;

WHEREAS, Ind. Code § 6-3.5-11 *et. seq.* (the "Act") authorizes the Town Council of the Town of McCordsville, Indiana (the "Town Council") to impose, by ordinance, an annual wheel tax (the "Wheel Tax") of not more than Forty Dollars (\$40.00) on certain motor vehicles registered in the Town of McCordsville, Indiana (the "Town");

WHEREAS, Ind. Code § 6-3.5-10 *et seq.* (the "Excise Tax Act") authorizes the Council to impose by ordinance an annual license excise tax surtax (the "Excise Surtax") at a rate of not more than Seven Dollars and Fifty Cents (\$7.50) on certain vehicles registered in the Town;

WHEREAS, the Act authorizes the Town Council to impose the Wheel Tax at a different rate for each class of vehicle subject to the Act. In addition, the Act authorizes the Town Council to establish different rates within the classes of buses, recreational vehicles, semitrailers, trailers, tractors and trucks based on weight classifications established by the Indiana Bureau of Motor Vehicles;

WHEREAS, the Excise Tax Act authorizes the Council to impose the Excise Surtax on each motor vehicle that is subject to the tax or impose the Excise Tax on vehicles subject to the Excise Surtax at one or more different amounts based upon the class of vehicles;

WHEREAS, the Act prohibits the Town Council from adopting an ordinance imposing a Wheel Tax unless the Town Council concurrently adopts an ordinance under Ind. Code §6-3.5 10 *et. seq.* to impose an annual Motor Vehicle License Excise Surtax;

WHEREAS, pursuant to Ind. Code §6-3.5-10-1 *et. seq.*, the Town Council is concurrently adopting a Motor Vehicle License Excise Surtax;

WHEREAS, the Town Council may not adopt an ordinance to impose the Wheel Tax unless the Town uses a transportation asset management plan approved by the Indiana Department of Transportation ("INDOT");

WHEREAS, the Town utilizes a transportation asset management plan approved by INDOT, as more specifically described in Exhibit A attached hereto and incorporated herein; and

WHEREAS, the Town may use the Wheel Tax revenues: (1) to construct, reconstruct, repair or maintain streets and roads under the Town's jurisdiction; (2) as a contribution to an authority established under Ind. Code §36-7-23; or (3) for the Town's contribution toward a grant from the local road and bridge matching grant fund under Ind. Code § 8-23-30.

WHEREAS, the Council deems it necessary to impose the Excise Surtax and the Wheel Tax so that it may generate revenue to support the safe operation and continued maintenance of the streets and roads under the jurisdiction of the Town.

NOW, THEREFORE, be it ordained by the Town Council of the Town of McCordsville, Indiana, as follows:

Section 1. The McCordsville Municipal Code shall be amended to create the Wheel Tax and Fund and Motor Vehicle License Excise Surtax.

Wheel Tax and Fund.

(a) Definitions. The definitions and provisions set forth in Ind. Code §6-3.5-11-1 are incorporated herein by reference and shall apply throughout this Ordinance.

(b) Town of McCordsville Wheel Tax Fund. The "Town of McCordsville Wheel Tax Fund" is hereby created and shall be a non-reverting fund. The Town may only use the Wheel Tax revenues for the following purposes:

- (1) to construct, reconstruct, repair, or maintain streets and roads that are under the jurisdiction of the Town;
- (2) as a contribution to an authority established under Ind. Code § 36-7-23;
- (3) for the Town's contribution to obtain a grant from the local road and bridge matching grant fund under Ind. Code 8-23-30; and
- (4) any other allowable uses under Ind. Code §6-3.5-11.

(c) Imposition and Rate of Wheel Tax. Effective January 1, 2027, the following vehicles registered in the Town of McCordsville and subject to the Wheel Tax shall incur a Wheel Tax in the amount of Forty Dollars (\$40.00) pursuant to Ind. Code §6-3.5-11-1 et seq.

- (1) Buses
- (2) Recreational vehicles
- (3) Semitrailers
- (4) Trailers with a declared gross weight of more than nine thousand (9,000) pounds

(5) Trucks and tractors with a declared gross weight or more than eleven thousand (11,000) pounds.

(d) Pursuant to Ind. Code § 6-3.5-11-4, a vehicle is exempt from the Wheel Tax if the vehicle is:

- (1) owned by the State of Indiana;
- (2) owned by a state agency of the State of Indiana;
- (3) owned by a political subdivision of the State of Indiana;
- (4) subject to the annual license excise surtax imposed pursuant to Ind. Code §6-3.5-10;
- (5) a bus owned and operated by a religious or non-profit youth organization and used to transport persons to religious services or for the benefit of its members;
- (6) a school bus;
- (7) a motor vehicle that is funeral equipment and that is used in the operation of funeral services as defined in Ind. Code §25-15-2-17; or
- (8) any other vehicle exempt pursuant to Ind. Code §6-3.5-11-4.

(e) The Wheel Tax shall be paid to the Indiana Bureau of Motor Vehicles each year at the time the vehicle is registered. The Town's Clerk Treasurer shall deposit the Wheel Tax revenues in a fund to be known as the "Town of McCordsville Wheel Tax Fund" and shall distribute the Town of McCordsville Wheel Tax Fund consistent with Ind. Code § 6-3.5-11-1 *et seq.*

(f) Accounting of Wheel Tax Fund. On or before October 1st of each year, the Town Clerk Treasurer shall provide the Council an estimate of the Wheel Tax revenues to be received by the Town during the next calendar year. The Town shall include the estimated Wheel Tax revenues in the Town's budget estimate for the calendar year.

(g) Transmittal of Ordinance. The Council authorizes the Town Manager or his/her designee to provide a copy of this Ordinance to the Indiana Department of Revenue and the Indiana Bureau of Motor Vehicles and required by Ind. Code § 6-3.5-11-8.

Motor Vehicle License Excise Surtax and Fund

(a) Definitions. The definitions and provisions set forth in Ind. Code § 6-3.5-10-1 are incorporated herein by reference and shall apply throughout this Ordinance.

(b) Town of McCordsville Motor Vehicle License Excise Surtax Fund. The "Town of McCordsville Motor Vehicle License Excise Surtax Fund" is hereby created and shall be a non-reverting fund. The Town may use the Excise Surtax revenues for the following purposes:

- (1) to construct, reconstruct, repair, or maintain streets and roads under the Town's jurisdiction;
- (2) for the Town's contribution to obtain a grant from the local road and bridge matching grant fund under Ind. Code 8-23-30; or
- (3) any other allowable uses under Ind. Code §6-3.5-10.

(c) Imposition and Rate of Excise Surtax. Effective January 1, 2027, the following vehicles, registered in the Town of McCordsville and subject to the Motor Vehicle License Excise Tax, shall be subject to the Excise Surtax in the amount of Seven Dollars and Fifty Cents (\$7.50), pursuant to Ind. Code § 6-3.5-10-1 *et seq.*

- (1) Passenger motor vehicles.
- (2) Motorcycles.
- (3) Motor driven cycles.
- (4) Collector vehicles.
- (5) Trailer vehicles with a declared gross weight of 9,000 pounds or less.
- (6) Trucks with a declared gross weight of 11,000 pounds or less.
- (7) Mini-trucks.
- (8) Military vehicles.

The Excise Surtax shall be paid with the registration of each such vehicle.

(d) The Town Clerk Treasurer shall deposit revenue received from the Excise Surtax in a fund to be known as the "Town of McCordsville Motor Vehicle License Excise Surtax Fund" and shall distribute the Surtax Fund consistent with Ind. Code § 6-3.5-10-10.

(e) Accounting of Wheel Tax Fund. On or before October 1st of each year, the Town Clerk Treasurer shall provide the Council an estimate of the Excise Surtax revenues to be received by the Town during the next calendar year. The Town shall include the estimated Excise Surtax revenues in the Town's budget estimate for the calendar year.

(f) Transmittal of Ordinance. The Council authorizes the Town Manager or his/her designee to provide a copy of this Ordinance to the Indiana Department of Revenue and the Indiana Bureau of Motor Vehicles and required by Ind. Code § 6-3.5-10-6.

Section 2. The WHEREAS Recitals are incorporated herein by reference.

Section 3. All prior ordinances or parts thereof inconsistent with any provision of this Ordinance are hereby repealed. This Ordinance shall have no effect upon any other sections of the McCordsville Municipal Code or ordinances not specifically changed by this Ordinance, except as herein provided, and all other sections of the McCordsville Municipal Code not inconsistent herewith remain the same.

Section 4. The sections, paragraphs, sentences, clauses, phrases and words of this Ordinance are separable, and if any word, phrase, clause, sentence, paragraph or section of this Ordinance shall be declared unconstitutional, invalid or unenforceable by the valid judgment or decree of a Court of competent jurisdiction, such unconstitutionality, invalidity or unenforceability shall not affect any of the remaining words, phrases, clauses, sentences, paragraphs and sections of this ordinance.

Section 5. This Ordinance shall be in full force and effect from and after its passage, approval and publication according to law.

[The remainder of this page is intentionally blank.]

ADOPTED BY THE COUNCIL OF THE TOWN OF MCCORDSVILLE, INDIANA, this 9th
day of September 2025.

MCCORDSVILLE TOWN COUNCIL

FOR:

AGAINST:

_____	Greg Brewer	_____
_____	Scott Jones	_____
_____	Dr. Bryan Burney	_____
_____	Dr. John Price	_____
_____	Chad Gooding	_____

ATTEST:

Stephanie Crider, Clerk-Treasurer