

LAWRENCE COUNTY, INDIANA

LOCAL INCOME TAX OPTIONS POST SEA-1 (2025) & HEA-1210 (2026)

August 28, 2026

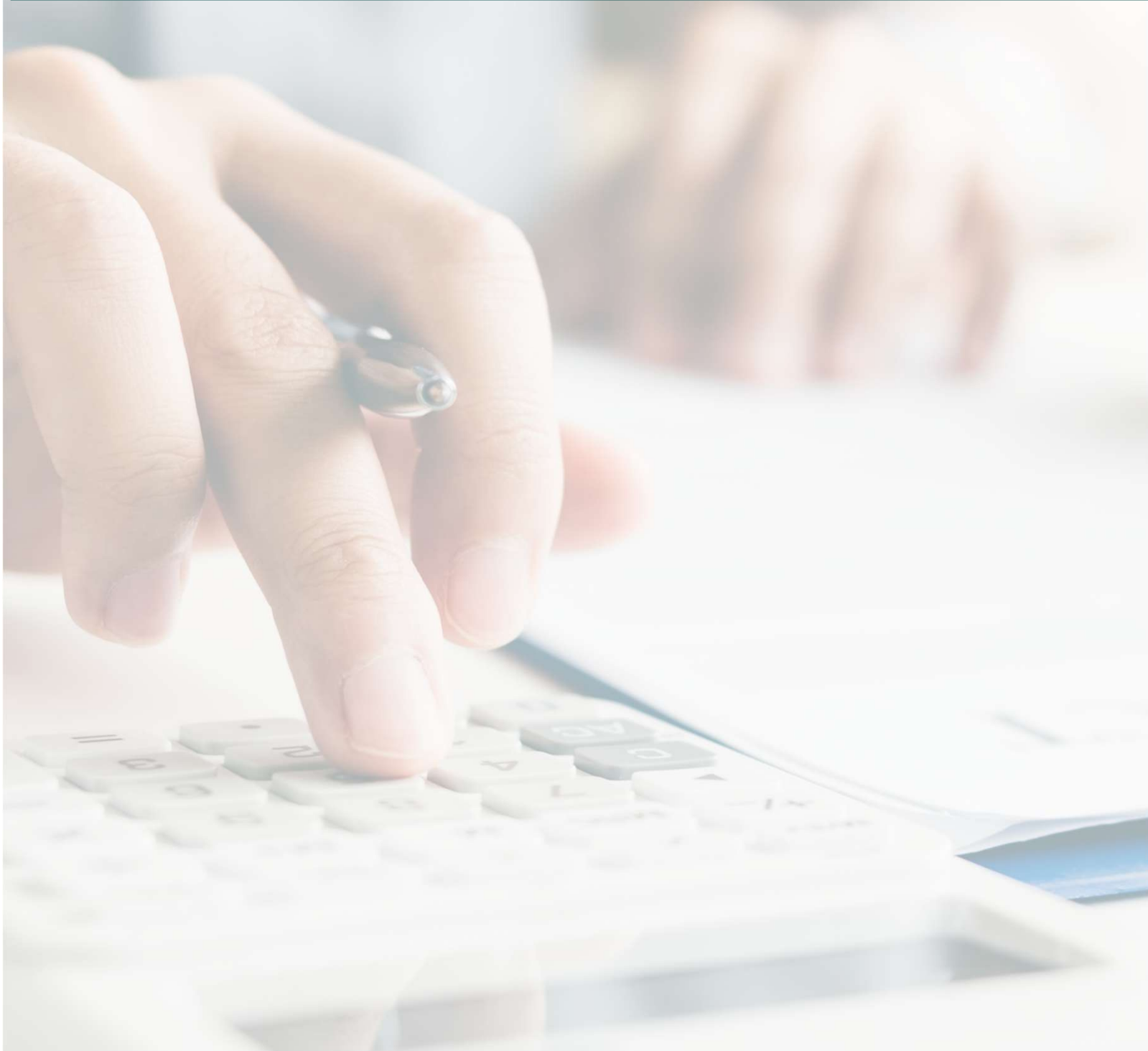


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SUMMARY OF POTENTIAL LOCAL INCOME TAX OUTCOMES
Scenario #1 - Lawrence County Adopts County-wide Municipal LIT Rate

LAWRENCE COUNTY, INDIANA

SUMMARY OF POTENTIAL LOCAL INCOME TAX OUTCOMES
Scenario #1 - Lawrence County Adopts County-wide Municipal LIT Rate

Taxing Unit	2026 Certified LIT	Option 1:		Option 2:	
		Adopt County-Wide Municipal Rate (at Break-Even)	Illustrative LIT Rates	Adopt County-Wide Municipal Rate (at Max)	Illustrative LIT Rates
Local Income Tax Rate	1.75%	1.30%		2.90%	
<u>Municipalities (County-wide Rate) (1)</u>					
Bedford Civil City	\$ 5,917,804	\$ 6,059,595		\$ 7,271,514	
Mitchell Civil City	931,579	1,727,986		2,073,584	
Oolitic Civil Town	96,741	499,548		599,457	
Subtotal - Municipalities (County-wide Rate)	6,946,124	8,287,129	1.00%	9,944,555	1.20%
<u>County</u>					
Lawrence County LIT Distribution	6,422,910	-		-	
Lawrence County - Municipal LIT Allocation	-	4,896,767		5,876,120	
Lawrence County - County Services LIT Allocation (3)	-	1,977,584	0.15%	15,161,480	1.15%
Subtotal - County Unit	6,422,910	6,874,351		21,037,600	
<u>Schools</u>					
North Lawrence Community School Corp	666,956	-		-	
Mitchell Community School Corporation	262,500	-		-	
Subtotal - Schools	929,456	-	0.00%	-	0.00%
<u>Townships</u>					
Bono Township	5,292	10,880		10,880	
Guthrie Township	32,516	19,213		19,213	
Indian Creek Township	29,969	40,068		40,068	
Marion Township	110,137	129,653		129,653	
Marshall Township	57,790	66,605		66,605	
Perry Township	19,723	33,317		33,317	
Pleasant Run Township	28,508	24,954		24,954	
Shawswick Township	377,441	302,378		302,378	
Spice Valley Township	32,816	32,117		32,117	
Subtotal - Townships	694,192	659,185	0.05%	659,185	0.05%
<u>Libraries</u>					
Bedford Public Library	642,923	495,491		495,491	
Mitchell Community Public Library	167,051	163,704		163,704	
Subtotal - Libraries	809,974	659,195	0.05%	659,195	0.05%
<u>Special Units</u>					
Lawrence County Solid Waste Mgmt District	677,214	659,195	0.05%	659,195	0.05%
<u>Fire and EMS Providers (2)</u>					
Bedford Fire Department	-	-		1,449,639	
Mitchell Volunteer Fire Department	-	-		413,399	
Indian Creek Volunteer Fire Department	-	-		315,559	
Marion Township Volunteer Fire Department	-	-		523,309	
Marshall Township Volunteer Fire Department	-	-		481,420	
Oolitic Volunteer Fire Department	-	-		119,471	
Perry Township Volunteer Fire Department	-	-		242,654	
Pleasant Run Fire Department	-	-		185,748	
Shawswick Township Volunteer Fire Department /					
Lawrence County Fire Territory	-	-		841,277	
Huron Volunteer Fire Department	-	-		213,539	
Orange County Rural Fire Department	-	-			
IU Health (Lawrence County)	-	-		487,543	
Subtotal - Fire and EMS Providers	-	-	0.00%	5,273,558	0.40%
Property Tax Relief LIT	6,591,948	-		-	
Total LIT	\$ 23,071,818	\$ 17,139,055	1.30%	\$ 38,233,288	2.90%

(1) Assumes all municipal units opt-in to a county-wide municipal LIT rate adopted by the county.

(2) Assumes 89% goes to Fire providers and 11% goes to EMS providers to provide enough funding for county's \$500,000 ambulance contract.

(Preliminary, Subject to Change)
(For Internal Use Only)

**Scenario #1 - Lawrence County Adopts County-wide Municipal LIT Rate
Option 1 - Break Even Rates**

Component	Taxing Unit	Proposed LIT Rates	Estimated LIT Distribution	2026 Certified Distribution	Increase (Decrease)
County Services	Lawrence County (1)	0.15%	\$ 1,977,584	\$ 6,422,910	\$ (4,445,326)
Municipal - County-wide		1.00%			
County Share	Lawrence County		4,896,767	-	4,896,767
Municipal Share	Bedford Civil City		6,059,595	5,917,804	141,791
Municipal Share	Mitchell Civil City		1,727,986	931,579	796,407
Municipal Share	Oolitic Civil Town		499,548	96,741	402,807
Schools		0.00%			
	North Lawrence Community School Corp		-	666,956	(666,956)
	Mitchell Community School Corporation		-	262,500	(262,500)
Nonmunicipal - Townships		0.05%			
Township Share	Bono Township		10,880	5,292	5,588
Township Share	Guthrie Township		19,213	32,516	(13,303)
Township Share	Indian Creek Township		40,068	29,969	10,099
Township Share	Marion Township		129,653	110,137	19,516
Township Share	Marshall Township		66,605	57,790	8,815
Township Share	Perry Township		33,317	19,723	13,594
Township Share	Pleasant Run Township		24,954	28,508	(3,554)
Township Share	Shawswick Township		302,378	377,441	(75,063)
Township Share	Spice Valley Township		32,117	32,816	(699)
Nonmunicipal - Libraries		0.05%			
Library Share	Bedford Public Library		495,491	642,923	(147,432)
Library Share	Mitchell Community Public Library		163,704	167,051	(3,347)
Nonmunicipal - Special Units		0.05%			
Special Unit Share	Lawrence County Solid Waste		659,195	677,214	(18,019)
Fire and EMS (5)		0.00%			
	Property Tax Relief LIT	0.00%	-	6,591,948	(6,591,948)
Totals		1.30%	\$ 17,139,055	\$ 23,071,818	\$ (5,932,763)

Notes:

(1) Under the recommended structure, the County unit would get two distributions: County Services (\$1,977,584) and Municipal County Share (\$4,896,767).

(Preliminary, Subject to Change)
(For Internal Use Only)

**Scenario #1 - Lawrence County Adopts County-wide Municipal LIT Rate
Option 2 - Maximum Rates**

Component	Taxing Unit	Proposed LIT Rates	Estimated LIT Distribution	2026 Certified Distribution	Increase (Decrease)
County Services	Lawrence County (1)	1.15%	\$ 15,161,480	\$ 6,422,910	\$ 8,738,570
Municipal - County-wide		1.20%			
County Share	Lawrence County		5,876,120	-	5,876,120
Municipal Share	Bedford Civil City		7,271,514	5,917,804	1,353,710
Municipal Share	Mitchell Civil City		2,073,584	931,579	1,142,005
Municipal Share	Oolitic Civil Town		599,457	96,741	502,716
Schools		0.00%			
	North Lawrence Community School Corp		-	666,956	(666,956)
	Mitchell Community School Corporation		-	262,500	(262,500)
Nonmunicipal - Townships		0.05%			
Township Share	Bono Township		10,880	5,292	5,588
Township Share	Guthrie Township		19,213	32,516	(13,303)
Township Share	Indian Creek Township		40,068	29,969	10,099
Township Share	Marion Township		129,653	110,137	19,516
Township Share	Marshall Township		66,605	57,790	8,815
Township Share	Perry Township		33,317	19,723	13,594
Township Share	Pleasant Run Township		24,954	28,508	(3,554)
Township Share	Shawswick Township		302,378	377,441	(75,063)
Township Share	Spice Valley Township		32,117	32,816	(699)
Nonmunicipal - Libraries		0.05%			
Library Share	Bedford Public Library		495,491	642,923	(147,432)
Library Share	Mitchell Community Public Library		163,704	167,051	(3,347)
Nonmunicipal - Special Units		0.05%			
Special Unit Share	Lawrence County Solid Waste		659,195	677,214	(18,019)
Fire and EMS (2)		0.40%			
Fire and EMS Share	Bedford Fire Department		1,449,639	-	1,449,639
Fire and EMS Share	Mitchell Volunteer Fire Department		413,399	-	413,399
Fire and EMS Share	Indian Creek Volunteer Fire Department		315,559	-	315,559
Fire and EMS Share	Marion Township Volunteer Fire Department		523,309	-	523,309
Fire and EMS Share	Marshall Township Volunteer Fire Department		481,420	-	481,420
Fire and EMS Share	Oolitic Volunteer Fire Department		119,471	-	119,471
Fire and EMS Share	Perry Township Volunteer Fire Department		242,654	-	242,654
Fire and EMS Share	Pleasant Run Fire Department		185,748	-	185,748
Fire and EMS Share	Shawswick Township Volunteer Fire Department / Lawrence County Fire Territory		841,277	-	841,277
Fire and EMS Share	Huron Volunteer Fire Department		213,539	-	213,539
Fire and EMS Share	IU Health (Lawrence County)		487,543	-	487,543
	Property Tax Relief LIT	0.00%	-	6,591,948	(6,591,948)
Totals		2.90%	\$ 38,233,288	\$ 23,071,818	\$ 15,161,470

Notes:

(1) Under the recommended structure, the County unit would get two distributions: County Services (\$15,161,480) and Municipal County Share (\$5,876,120).

(2) Assumes 89% goes to Fire providers and 11% goes to EMS providers to provide enough funding for county's \$500,000 ambulance contract.

(Preliminary, Subject to Change)
(For Internal Use Only)

SUMMARY OF POTENTIAL LOCAL INCOME TAX OUTCOMES
Scenario #2 - Mitchell and Bedford Adopt Municipal LIT Rates

LAWRENCE COUNTY, INDIANA

SUMMARY OF POTENTIAL LOCAL INCOME TAX OUTCOMES
Scenario #2 - Mitchell and Bedford Adopt Municipal LIT Rates

Taxing Unit	Option 1:			Option 2:	
	2026 Certified LIT	Adopt County-Wide Municipal Rate (at Break-Even)	Illustrative LIT Rates	Adopt County-Wide Municipal Rate (at Max)	Illustrative LIT Rates
Local Income Tax Rate	1.75%		(1) Variable		2.90%
<u>Municipalities (City rate) (2)</u>					
Bedford Civil City	\$ 5,917,804	\$ 4,011,166	1.20%	\$ 4,011,166	1.20%
Mitchell Civil City	931,579	961,392	1.00%	1,153,670	1.20%
Subtotal - Municipalities (City rate)	6,849,383	4,972,558		5,164,836	
<u>Municipalities (County-wide rate)</u>					
Oolitic Civil Town	96,741	111,006	0.20%	666,039	1.20%
<u>County</u>					
Lawrence County LIT Distribution	7,328,375	-		-	
Lawrence County - Municipal LIT Allocation	-	1,664,967		9,989,799	
Lawrence County - County Services LIT Allocation (3)	-	5,932,753	0.45%	15,161,480	1.15%
Subtotal - County Unit	7,328,375	7,597,720		25,151,280	
<u>Schools</u>					
North Lawrence Community School Corp	666,956	-		-	
Mitchell Community School Corporation	262,500	-		-	
Subtotal - Schools	929,456	-	0.00%	-	0.00%
<u>Townships</u>					
Bono Township	5,292	10,880		10,880	
Guthrie Township	32,516	19,213		19,213	
Indian Creek Township	29,969	40,068		40,068	
Marion Township	110,137	129,653		129,653	
Marshall Township	57,790	66,605		66,605	
Perry Township	19,723	33,317		33,317	
Pleasant Run Township	28,508	24,954		24,954	
Shawswick Township	377,441	302,378		302,378	
Spice Valley Township	32,816	32,117		32,117	
Subtotal - Townships	694,192	659,185	0.05%	659,185	0.05%
<u>Libraries</u>					
Bedford Public Library	642,923	495,491		495,491	
Mitchell Community Public Library	167,051	163,704		163,704	
Subtotal - Libraries	809,974	659,195	0.05%	659,195	0.05%
<u>Special Units</u>					
Lawrence County Solid Waste Mgmt District	677,214	659,195	0.05%	659,195	0.05%
<u>Fire and EMS Providers (3)</u>					
Bedford Fire Department	-	-		1,449,639	
Mitchell Volunteer Fire Department	-	-		413,399	
Indian Creek Volunteer Fire Department	-	-		315,559	
Marion Township Volunteer Fire Department	-	-		523,309	
Marshall Township Volunteer Fire Department	-	-		481,420	
Oolitic Volunteer Fire Department	-	-		119,471	
Perry Township Volunteer Fire Department	-	-		242,654	
Pleasant Run Fire Department	-	-		185,748	
Shawswick Township Volunteer Fire Department /					
Lawrence County Fire Territory	-	-		841,277	
Huron Volunteer Fire Department	-	-		213,539	
Orange County Rural Fire Department	-	-		-	
IU Health (Lawrence County)	-	-		487,543	
Subtotal - Fire and EMS Providers	-	-	0.00%	5,273,558	0.40%
<u>Property Tax Relief LIT</u>	6,591,948			-	
Total LIT	\$ 23,977,283	\$ 14,658,859	Variable	\$ 38,233,287	2.90%

(1) Overall rate would vary depending on where a taxpayer lived. Bedford residents would pay 1.8%, Mitchell residents would pay 1.6%, and all other Lawrence County residents would pay 0.8%

(2) Assumes Bedford and Mitchell adopt their own Municipal LIT rates.

(3) Assumes 89% goes to Fire providers and 11% goes to EMS providers to provide enough funding for county's \$500,000 ambulance contract.

(Preliminary, Subject to Change)
(For Internal Use Only)

Scenario #2 - Mitchell and Bedford Adopt Municipal LIT Rates
Option 1 - Break Even Rates

Component	Taxing Unit	Proposed LIT Rates			Estimated LIT Distribution	2026 Certified Distribution	Increase (Decrease)
		Residents outside of Bedford and Mitchell	Bedford Residents	Mitchell Residents			
County Services	Lawrence County (1)	0.45%	0.45%	0.45%	\$ 5,932,753	\$ 7,328,375	\$ (1,395,622)
Municipal - County-wide (2)		0.20%					
County Share	Lawrence County				1,664,967	-	1,664,967
Municipal Share	Oolitic Civil Town				111,006	96,741	14,265
Municipal - City Rate							
	Bedford Civil City		1.20%		4,011,166	5,917,804	(1,906,638)
	Mitchell Civil City			1.00%	961,392	931,579	29,813
Schools		0.00%	0.00%	0.00%			
	North Lawrence Community School Corp				-	666,956	(666,956)
	Mitchell Community School				-	262,500	(262,500)
Nonmunicipal - Townships		0.05%	0.05%	0.05%			
Township Share	Bono Township				10,880	5,292	5,588
Township Share	Guthrie Township				19,213	32,516	(13,303)
Township Share	Indian Creek Township				40,068	29,969	10,099
Township Share	Marion Township				129,653	110,137	19,516
Township Share	Marshall Township				66,605	57,790	8,815
Township Share	Perry Township				33,317	19,723	13,594
Township Share	Pleasant Run Township				24,954	28,508	(3,554)
Township Share	Shawswick Township				302,378	377,441	(75,063)
Township Share	Spice Valley Township				32,117	32,816	(699)
Nonmunicipal - Libraries							
Library Share	Bedford Public Library	0.05%	0.05%	0.05%	495,491	642,923	(147,432)
Library Share	Mitchell Community Public Library				163,704	167,051	(3,347)
Nonmunicipal - Special Units		0.05%	0.05%	0.05%			
Special Unit Share	Lawrence County Solid Waste				659,195	677,214	(18,019)
Fire and EMS (3)		0.00%	0.00%	0.00%			
	Property Tax Relief LIT	0.00%	0.00%	0.00%	-	6,591,948	(6,591,948)
Totals		0.80%	1.80%	1.60%	\$ 14,658,859	\$ 23,977,283	\$ (9,318,424)

Notes:

- (1) Under the recommended structure, the County unit would get two distributions: County Services (\$5,932,753) and Municipal County Share (\$1,664,967).
(2) Assumes Bedford and Mitchell adopt their own Municipal LIT rates.

**Scenario #2 - Mitchell and Bedford Adopt Municipal LIT Rates
Option 2 - Maximum Rates**

Component	Taxing Unit	Proposed LIT Rates			Estimated LIT Distribution	2026 Certified Distribution	Increase (Decrease)
		Residents outside of Bedford and Mitchell	Bedford Residents	Mitchell Residents			
County Services	Lawrence County (1)	1.15%	1.15%	1.15%	\$ 15,161,480	\$ 7,328,375	\$ 7,833,105
Municipal - County-wide (2)		1.20%					
County Share	Lawrence County				9,989,799	-	9,989,799
Municipal Share	Oolitic Civil Town				666,039	96,741	569,298
Municipal - City Rate							
	Bedford Civil City		1.20%		4,011,166	5,917,804	(1,906,638)
	Mitchell Civil City			1.20%	1,153,670	931,579	222,091
Schools		0.00%	0.00%	0.00%			
	North Lawrence Community School Corp				-	666,956	(666,956)
	Mitchell Community School				-	262,500	(262,500)
Nonmunicipal - Townships		0.05%	0.05%	0.05%			
Township Share	Bono Township				10,880	5,292	5,588
Township Share	Guthrie Township				19,213	32,516	(13,303)
Township Share	Indian Creek Township				40,068	29,969	10,099
Township Share	Marion Township				129,653	110,137	19,516
Township Share	Marshall Township				66,605	57,790	8,815
Township Share	Perry Township				33,317	19,723	13,594
Township Share	Pleasant Run Township				24,954	28,508	(3,554)
Township Share	Shawswick Township				302,378	377,441	(75,063)
Township Share	Spice Valley Township				32,117	32,816	(699)
Nonmunicipal - Libraries							
Library Share	Bedford Public Library	0.05%	0.05%	0.05%	495,491	642,923	(147,432)
Library Share	Mitchell Community Public Library				163,704	167,051	(3,347)
Nonmunicipal - Special Units		0.05%	0.05%	0.05%			
Special Unit Share	Lawrence County Solid Waste				659,195	677,214	(18,019)
Fire and EMS (3)		0.40%	0.40%	0.40%			
Fire and EMS Share	Bedford Fire Department				1,449,639	-	1,449,639
Fire and EMS Share	Mitchell Volunteer Fire Department				413,399	-	413,399
Fire and EMS Share	Indian Creek Volunteer Fire Department				315,559	-	315,559
Fire and EMS Share	Marion Township Volunteer Fire Department				523,309	-	523,309
Fire and EMS Share	Marshall Township Volunteer Fire Department				481,420	-	481,420
Fire and EMS Share	Oolitic Volunteer Fire Department				119,471	-	119,471
Fire and EMS Share	Perry Township Volunteer Fire Department				242,654	-	242,654
Fire and EMS Share	Pleasant Run Fire Department				185,748	-	185,748
Fire and EMS Share	Shawswick Township Volunteer Fire Department / Lawrence County Fire Territory				841,277	-	841,277
Fire and EMS Share	Huron Volunteer Fire Department				213,539	-	213,539
Fire and EMS Share	IU Health (Lawrence County)				487,543	-	487,543
	Property Tax Relief LIT	0.00%	0.00%	0.00%	-	6,591,948	(6,591,948)
Totals		2.90%	2.90%	2.90%	\$ 38,233,287	\$ 23,977,283	\$ 14,256,004

Notes:

- (1) Under the recommended structure, the County unit would get two distributions: County Services (\$15,161,480) and Municipal County Share (\$9,989,799).
(2) Assumes Bedford and Mitchell adopt their own Municipal LIT rates.
(3) Assumes 89% goes to Fire providers and 11% goes to EMS providers to provide enough funding for county's \$500,000 ambulance contract.

(Preliminary, Subject to Change)
(For Internal Use Only)

SUMMARY OF POTENTIAL LOCAL INCOME TAX OUTCOMES
Scenario #3 - Mitchell Adopts Municipal LIT Rate

LAWRENCE COUNTY, INDIANA

SUMMARY OF POTENTIAL LOCAL INCOME TAX OUTCOMES*Scenario #3 - Mitchell Adopts Municipal LIT Rate*

Taxing Unit	Option 1:			Option 2:	
	2026 Certified LIT	Adopt County-Wide Municipal Rate (at Break-Even)	Illustrative LIT Rates	Adopt County-Wide Municipal Rate (at Max)	Illustrative LIT Rates
Local Income Tax Rate	1.75%		1.20%		1.65%
<u>Municipalities (City rate) (1)</u>					
Mitchell Civil City	\$ 931,579	\$ 961,392	1.00%	\$ 1,153,670	1.20%
<u>Municipalities (County-wide rate)</u>					
Bedford Civil City	5,917,804	6,155,586		7,386,703	
Oolitic Civil Town	96,741	608,953	1.00%	608,953	1.20%
Subtotal - Municipalities (County-wide rate)	6,014,545	6,764,539		7,995,656	
<u>County</u>					
Lawrence County LIT Distribution	7,328,375	-		-	
Lawrence County - Municipal LIT Allocation	-	6,671,349		6,671,349	
Lawrence County - County Services LIT Allocation (3)	-	659,195	0.05%	15,161,480	1.15%
Subtotal - County Unit	7,328,375	7,330,543		21,832,829	
<u>Schools</u>					
North Lawrence Community School Corp	666,956	-		-	
Mitchell Community School Corporation	262,500	-		-	
Subtotal - Schools	929,456	-	0.00%	-	0.00%
<u>Townships</u>					
Bono Township	5,292	10,880		10,880	
Guthrie Township	32,516	19,213		19,213	
Indian Creek Township	29,969	40,068		40,068	
Marion Township	110,137	129,653		129,653	
Marshall Township	57,790	66,605		66,605	
Perry Township	19,723	33,317		33,317	
Pleasant Run Township	28,508	24,954		24,954	
Shawswick Township	377,441	302,378		302,378	
Spice Valley Township	32,816	32,117		32,117	
Subtotal - Townships	694,192	659,185	0.05%	659,185	0.05%
<u>Libraries</u>					
Bedford Public Library	642,923	495,491		495,491	
Mitchell Community Public Library	167,051	163,704		163,704	
Subtotal - Libraries	809,974	659,195	0.05%	659,195	0.05%
<u>Special Units</u>					
Lawrence County Solid Waste Mgmt District	677,214	659,195	0.05%	659,195	0.05%
<u>Fire and EMS Providers (2)</u>					
Bedford Fire Department	-	-		1,449,639	
Mitchell Volunteer Fire Department	-	-		413,399	
Indian Creek Volunteer Fire Department	-	-		315,559	
Marion Township Volunteer Fire Department	-	-		523,309	
Marshall Township Volunteer Fire Department	-	-		481,420	
Oolitic Volunteer Fire Department	-	-		119,471	
Perry Township Volunteer Fire Department	-	-		242,654	
Pleasant Run Fire Department	-	-		185,748	
Shawswick Township Volunteer Fire Department /					
Lawrence County Fire Territory	-	-		841,277	
Huron Volunteer Fire Department	-	-		213,539	
Orange County Rural Fire Department	-	-		-	
IU Health (Lawrence County)	-	-		487,543	
Subtotal - Fire and EMS Providers	-	-	0.00%	5,273,558	0.40%
<u>Property Tax Relief LIT</u>	6,591,948			-	
Total LIT	\$ 18,059,479	\$ 17,034,049	1.20%	\$ 38,233,288	1.65%

(1) Assumes Mitchell adopts their own Municipal LIT rate.

(2) Assumes 89% goes to Fire providers and 11% goes to EMS providers to provide enough funding for county's \$500,000 ambulance contract.

(Preliminary, Subject to Change)
(For Internal Use Only)

**Scenario #3 - Mitchell Adopts Municipal LIT Rate
Option 1 - Break Even Rates**

Component	Taxing Unit	Proposed LIT Rates		Estimated LIT Distribution	2026 Certified Distribution	Increase (Decrease)
		Residents outside of Bedford and Mitchell	Mitchell Residents			
County Services	Lawrence County (1)	0.05%	0.05%	\$ 659,195	\$ 7,328,375	\$ (6,669,180)
Municipal - County-wide (2)		1.00%				
County Share	Lawrence County			6,671,349	-	6,671,349
Municipal Share	Bedford Civil City			6,155,586	5,917,804	237,782
Municipal Share	Oolitic Civil Town			608,953	96,741	512,212
Municipal - City Rate						
	Mitchell Civil City		1.00%	961,392	931,579	29,813
Schools		0.00%	0.00%			
	North Lawrence Community School Corp			-	666,956	(666,956)
	Mitchell Community School			-	262,500	(262,500)
Nonmunicipal - Townships		0.05%	0.05%			
Township Share	Bono Township			10,880	5,292	5,588
Township Share	Guthrie Township			19,213	32,516	(13,303)
Township Share	Indian Creek Township			40,068	29,969	10,099
Township Share	Marion Township			129,653	110,137	19,516
Township Share	Marshall Township			66,605	57,790	8,815
Township Share	Perry Township			33,317	19,723	13,594
Township Share	Pleasant Run Township			24,954	28,508	(3,554)
Township Share	Shawswick Township			302,378	377,441	(75,063)
Township Share	Spice Valley Township			32,117	32,816	(699)
Nonmunicipal - Libraries						
Library Share	Bedford Public Library	0.05%	0.05%	495,491	642,923	(147,432)
Library Share	Mitchell Community Public Library			163,704	167,051	(3,347)
Nonmunicipal - Special Units		0.05%	0.05%			
Special Unit Share	Lawrence County Solid Waste			659,195	677,214	(18,019)
Fire and EMS (3)		0.00%	0.00%			
	Property Tax Relief LIT	0.00%	0.00%	-	6,591,948	(6,591,948)
Totals		1.20%	1.20%	\$ 17,034,049	\$ 23,977,283	\$ (6,943,234)

Notes:

(1) Under the recommended structure, the County unit would get two distributions: County Services (\$659,195) and Municipal County Share (\$6,671,349).

(2) Assumes Mitchell adopts its own Municipal LIT rate.

(Preliminary, Subject to Change)
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**Scenario #3 - Mitchell Adopts Municipal LIT Rate
Option 2 - Maximum Rates**

Component	Taxing Unit	Proposed LIT Rates		Estimated LIT Distribution	2026 Certified Distribution	Increase (Decrease)
		Residents outside of Mitchell	Mitchell Residents			
County Services	Lawrence County (1)	1.15%	1.15%	\$ 15,161,480	\$ 7,328,375	\$ 7,833,105
Municipal - County-wide (2)		1.20%	0.00%			
County Share	Lawrence County			6,671,349	-	6,671,349
Municipal Share	Bedford Civil City			7,386,703	5,917,804	1,468,899
Municipal Share	Oolitic Civil Town			608,953	96,741	512,212
Municipal - City Rate	Mitchell Civil City		1.20%	1,153,670	931,579	222,091
Schools		0.00%	0.00%			
	North Lawrence Community School Corp			-	666,956	(666,956)
	Mitchell Community School			-	262,500	(262,500)
Nonmunicipal - Townships		0.05%	0.05%			
Township Share	Bono Township			10,880	5,292	5,588
Township Share	Guthrie Township			19,213	32,516	(13,303)
Township Share	Indian Creek Township			40,068	29,969	10,099
Township Share	Marion Township			129,653	110,137	19,516
Township Share	Marshall Township			66,605	57,790	8,815
Township Share	Perry Township			33,317	19,723	13,594
Township Share	Pleasant Run Township			24,954	28,508	(3,554)
Township Share	Shawswick Township			302,378	377,441	(75,063)
Township Share	Spice Valley Township			32,117	32,816	(699)
Nonmunicipal - Libraries						
Library Share	Bedford Public Library	0.05%	0.05%	495,491	642,923	(147,432)
Library Share	Mitchell Community Public Library			163,704	167,051	(3,347)
Nonmunicipal - Special Units		0.05%	0.05%			
Special Unit Share	Lawrence County Solid Waste			659,195	677,214	(18,019)
Fire and EMS (3)		0.40%	0.40%			
Fire and EMS Share	Bedford Fire Department			1,449,639	-	1,449,639
Fire and EMS Share	Mitchell Volunteer Fire Department			413,399	-	413,399
Fire and EMS Share	Indian Creek Volunteer Fire Department			315,559	-	315,559
Fire and EMS Share	Marion Township Volunteer Fire Department			523,309	-	523,309
Fire and EMS Share	Marshall Township Volunteer Fire Department			481,420	-	481,420
Fire and EMS Share	Oolitic Volunteer Fire Department			119,471	-	119,471
Fire and EMS Share	Perry Township Volunteer Fire Department			242,654	-	242,654
Fire and EMS Share	Pleasant Run Fire Department			185,748	-	185,748
Fire and EMS Share	Shawswick Township Volunteer Fire Department / Lawrence County Fire Territory			841,277	-	841,277
Fire and EMS Share	Huron Volunteer Fire Department			213,539	-	213,539
Fire and EMS Share	IU Health (Lawrence County)			487,543	-	487,543
	Property Tax Relief LIT	0.00%	0.00%	-	6,591,948	(6,591,948)
Totals		2.90%	2.90%	\$ 38,233,288	\$ 23,977,283	\$ 14,256,005

Notes:

(1) Under the recommended structure, the County unit would get two distributions: County Services (\$15,161,480) and Municipal County Share (\$6,671,349).

(2) Assumes Mitchell adopts its own Municipal LIT rate.

(3) Assumes 89% goes to Fire providers and 11% goes to EMS providers to provide enough funding for county's \$500,000 ambulance contract.

(Preliminary, Subject to Change)

(For Internal Use Only)

SUPPLEMENTAL DATA
ILLUSTRATIVE ANNUAL TAXPAYER IMPACT

LAWRENCE COUNTY, INDIANA

*Illustrative Local Income Tax Analysis*ILLUSTRATIVE ANNUAL TAXPAYER IMPACT

	Adjusted Gross Income (AGI)							
	\$40,000		\$60,280		\$75,000		\$100,000	
			(1)					
	Annual Tax Liability	Monthly Tax Liability	Annual Tax Liability	Monthly Tax Liability	Annual Tax Liability	Monthly Tax Liability	Annual Tax Liability	Monthly Tax Liability
Current LIT Rate - 2026:								
1.75%	\$700	\$58	\$1,055	\$88	\$1,313	\$109	\$1,750	\$146
Illustrative Rates:								
1.30%	\$520	\$43	\$784	\$65	\$975	\$81	\$1,300	\$108
2.90%	\$1,160	\$97	\$1,748	\$146	\$2,175	\$181	\$2,900	\$242
Change in Tax Liability:								
1.30%	-\$180	-\$15	-\$271	-\$23	-\$338	-\$28	-\$450	-\$38
2.90%	\$460	\$38	\$693	\$58	\$862	\$72	\$1,150	\$96

Notes:

(1) The average AGI for Lawrence County is approximately \$60,280 calculated as the County's total AGI divided by the number of tax returns filed.

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