

**ALLEN COUNTY CODE TITLE 12
FINANCIAL**

**ARTICLE 3
TAXES**

12-3-1 Chapter 1: Wheel Tax

12-3-1-1 License Surtax Imposed

There is hereby imposed an annual license excise surtax pursuant to I.C. 6-3.5-4-2 of five percent (5%), imposed upon vehicle described in I.C. 6-3.5-4-2 (b), but in no event shall net annual license excise surtax be less than Seven Dollars Fifty Cents (\$7.50) per vehicle.

12-3-1-2 Surtax Fund

The Allen County Treasurer is hereby ordered to create, pursuant to I.C. 6-3.5-4-13, a fund to be known as the "Allen County Surtax Fund" to be distributed to local units of government pursuant to I.C. 6-3.5-4.

12-3-1-3 Wheel Tax Imposed

There is hereby imposed pursuant to I.C. 6-3.5-5-2 an annual wheel tax on the classes of vehicles and at the rates established in A.C.C. 12-3-1-5; provided, however, that all motor carrier transportation property as that property is defined 49 USC Section 11503a is hereby exempt from the annual wheel tax.

12-3-1-3 Wheel Tax Fund

The Allen County Treasurer is hereby ordered to create, pursuant to I.C. 6-3.5-4-13, a fund to be known as the "Allen County Wheel Tax Fund" to be distributed to local units of government pursuant to I.C. 6-3.5-4.

12-3-1-5 Wheel Tax Rate

Pursuant to I.C. 6-3.5-5-2 © and I. C. 6-3.5-5-3, the following types and Classes of vehicles shall pay the following annual wheel tax rates:

| | |
|-----------------------|---------|
| Recreational Vehicles | \$15.00 |
| Buses | 7.50 |
| Special Machinery | 7.50 |

| | |
|---------------|-------|
| Semi-Trailers | 15.00 |
|---------------|-------|

Tractors:

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|--------------------------------------|-------|
| 20,000 to 25,999 pounds gross weight | 15.00 |
|--------------------------------------|-------|

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|--------------------------------------|-------|
| 26,000 to 59,999 pounds gross weight | 20.00 |
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|--------------------------------------|-------|
| Exceeding 60,000 pounds gross weight | 30.00 |
|--------------------------------------|-------|

Tractors

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|---------------------------------|------|
| Under 5,000 pounds gross weight | 7.50 |
|---------------------------------|------|

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|-------------------------------------|-------|
| 5,000 to 15,999 pounds gross weight | 15.00 |
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|--------------------------------------|-------|
| Exceeding 16,000 pounds gross weight | 30.00 |
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Trucks:

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|--------------------------------------|-------|
| 16,000 to 35,999 pounds gross weight | 20.00 |
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|--------------------------------------|-------|
| Exceeding 36,000 pounds gross weight | 30.00 |
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This Ordinance read, considered and on motion duly made and seconded, amended this 20th day of June, 1991.