

**COMMISSIONERS' SPECIAL MEETING- MONDAY, APRIL 28, 2025**

The meeting was called to order by County Attorney Tiffany Costley at 11:00 A.M.

Commissioners Brian Baird and Kevin Walls were present. Commissioner Ron West was absent.

**Public Hearing on Proposed Cumulative Bridge Fund**

Tiffany Costley, County Attorney, convened a public hearing at 11:00 A.M. to receive comment on the Commissioners' recommendation to establish the Cumulative Bridge Fund rate for Johnson County, Indiana. Ms. Costley stated to let the record reflect that legal notice of this public hearing was published on April 17th and April 24th, 2025, in accordance with Indiana law. This hearing is to receive public comments regarding the establishment of a Cumulative Bridge Fund under the provisions of Indiana Code 8-16-3 for any legal purpose for which all real and personal property taxes may be imposed within the County. The tax will be levied on all taxable real and personal property within the taxing district and will not exceed \$.1 on each \$100 of assessed valuation. The proposed fund will be levied beginning with taxes due and payable in the year 2026. The proposal for the establishment of the Cumulative Bridge Fund is subject to approval by the Department of Local Government Finance. Taxpayers appearing at this hearing have a right to be heard. Ms. Costley asked if there was anyone present this morning who would like to be heard.

White River Township resident James Lewis was present to discuss the proposed tax. Mr. Lewis questioned the renewed need for the tax with the implementation of the County EDIT Tax in 2023. He also expressed concern with the amount of new taxes coming to the county. The Commissioners expressed their appreciation for his comments and agreed with his concern. The Commissioners also clarified that the EDIT Tax is controlled by the County Council and any decisions made as a result of this Bridge Fund are made through them.

Johnson County Highway Director Luke Mastin then spoke to clarify the intention of the implementation of the EDIT tax was for all road funding and not just to replace the Bridge Fund. He then clarified that the new bill recently passed by the IGA that is effective July 1, 2025, forces counties to be responsible for bridges not in their jurisdiction which was not the case when the bridge fund was removed in 2022. The change requires the County to re-establish this fund again going forward indifferent to the EDIT tax.

Ms. Costley added that the Commissioners and Luke Mastin worked diligently with the IGA to prevent this measure, but the language stayed in the bill resulting in the requirement of the fund.

Mr. Mastin then clarified that the rate of \$.1 on each \$100 of assessed valuation is the advertised rate but the intention is to lower the rate during the budget process based on the needs of the County.

Commissioner Baird then expressed appreciation for the public engagement and reiterated that they are all engaged in the IGA process and consequences and encouraged the public to remember these issues when they vote.

Franklin Mayor Steve Barnett was present and spoke in support of the Commissioners' action and again pointed back to the lack of foresight from the IGA in forcing local governments to increase and implement new taxes. He also stated that all local governments and officials are upset with the IGA and SB1 and won't forget these new changes during election years.

Commissioner Baird then thanked the mayor for his comments and engagement. He also criticized the IGA for removing business personal property taxes from local government revenue. Mayor Barnett expressed his agreement with the Commissioners in regard to the removal as well.

With no additional public comment, Ms. Costley closed the public comment portion of the hearing. Ms. Costley informed Commissioner Baird he could now entertain a motion to approve Ordinance 2025-O-5 establishing the Johnson County Cumulative Bridge Fund.

Commissioner Walls made a motion to approve the request as presented. Commissioner Baird seconded the motion, which carried unanimously.

Ms. Costley stated if there was no further business to discuss, they may entertain a motion to adjourn the public hearing.

#### **ADJOURNMENT**

There being no further business, Commissioner Walls moved to adjourn. Commissioner Baird seconded the motion, which unanimously carried.



**Brian P. Baird**

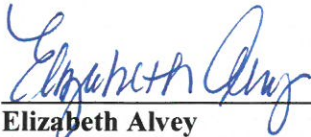


**Kevin M. Walls**



**Ron H. West**

***Attest:***



**Elizabeth Alvey**  
**Johnson County Auditor**