

**GREENWOOD COMMON COUNCIL**

**ORDINANCE NO. 25-09**

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

WHEREAS, absent the adoption of this Ordinance, the City of Greenwood would not be eligible for Community Crossings Matching Grants;

WHEREAS, Ind. Code §6-3.5-11 *et seq.* (the “Wheel Tax Act”) authorizes the Common Council of the City of Greenwood, Indiana (“Common Council”) to impose by ordinance an annual wheel tax (“Wheel Tax”) of not more than forty dollars (\$40.00) on certain motor vehicles registered within the City of Greenwood (the “City”);

WHEREAS, Ind. Code §6-3.5-10 *et seq.* (the “Excise Tax Act”) authorizes the Common Council to impose by ordinance an annual license excise tax surtax (the “Excise Surtax”) at a rate of not more than Twenty-Five Dollars (\$25.00) on certain vehicles registered in the City;

WHEREAS, the Wheel Tax Act authorizes the Common Council to impose the Wheel Tax at a different rate for each class of vehicle subject to the Wheel Tax Act. In Addition, the Wheel Tax Act authorizes the Common Council to establish different rates within different classes of busses, recreational vehicles, semitrailers, tractors, and trucks based on weight classification established by the Indiana Bureau of Motor Vehicles (“BMV”);

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 Wheel Tax Act prohibits the Common Council from adopting an ordinance imposing a Wheel Tax unless the Common Council concurrently adopts an ordinance under Ind. Code §6-3.5-10-1 *et seq.* to impose the annual motor vehicle license excise surtax;

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

WHEREAS, the City utilizes a traffic asset management plan referred to as its pavement asset management plan, which has been approved by INDOT and is outlined in the attached Exhibit A, which is incorporated herein by reference;

WHEREAS, the Common 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 City.

NOW, THEREFORE, BE IT ORDAINED BY THE COMMON COUNCIL OF THE CITY OF GREENWOOD, INDIANA AS FOLLOWS:

Section 1. Article 9, Division I, shall be amended to create and add Section 2-105 Wheel Tax Fund and Section 2-106 Motor Vehicle License Excise Surtax to the Greenwood Municipal Code.

**Section 2-105 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) City of Greenwood Wheel Tax Fund. The “City of Greenwood Wheel Tax Fund” is hereby created and shall be a non-reverting fund. The City 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 City;
  - (2) as a contribution to an authority established under Ind. Code §36-7-23;

- (3) for the City'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, 2026, the following vehicles registered in the City of Greenwood 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 City's Controller shall deposit the Wheel Tax revenues in a fund to be known as the "City of Greenwood Wheel Tax Fund" and shall distribute the City of Greenwood Wheel Tax Fund consistent with Ind. Code §6-3.5-11-1 *et seq.*
- (f) Accounting of Wheel Tax Fund. On or before October 1<sup>st</sup> of each year, the City Controller shall provide the Common Council an estimate of the Wheel Tax revenues to be received by the City during the next calendar year. The City shall include the estimated Wheel Tax revenues in the City's budget estimate for the calendar year.
- (g) Transmittal of Ordinance. The Common Council authorizes the Mayor or the Mayor's 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.

#### **Section 2-106 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) City of Greenwood Motor Vehicle License Excise Surtax Fund. The "City of Greenwood Motor Vehicle License Excise Surtax Fund" is hereby created and shall be a non-reverting fund. The City may use the Excise Surtax revenues for the following purposes:
- (1) to construct, reconstruct, repair, or maintain streets and roads under the City's jurisdiction;
  - (2) for the City'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, 2026, the following vehicles, registered in the City of Greenwood and subject to the Motor Vehicle License Excise Tax, shall be subject to the Excise Surtax in the amount of Twenty-Five Dollars (\$25.00), 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 City Controller shall deposit revenue received from the Excise Surtax in a fund to be known as the “City of Greenwood 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 1<sup>st</sup> of each year, the City Controller shall provide the Common Council an estimate of the Excise Surtax revenues to be received by the City during the next calendar year. The City shall include the estimated Excise Surtax revenues in the City’s budget estimate for the calendar year.
- (f) **Transmittal of Ordinance.** The Common Council authorizes the Mayor or his 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 Greenwood Municipal Code (1993) or ordinances not specifically changed by this Ordinance, except as herein provided, and all other sections of the Greenwood Municipal Code (1993) 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.

**Remainder of this page intentionally left blank**

Passed by the Common Council of the city of Greenwood, Indiana, this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
Michael Campbell, President  
Greenwood Common Council

ATTEST:

I hereby certify that the foregoing within and attached ordinance was duly passed by the Common Council of the City of Greenwood, Indiana, at a meeting thereof held on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, by the following vote:

AYE:   NAY:

Michael Campbell	<input type="checkbox"/>	<input type="checkbox"/>
Linda S. Gibson	<input type="checkbox"/>	<input type="checkbox"/>
Ezra J. Hill	<input type="checkbox"/>	<input type="checkbox"/>
J. David Hopper	<input type="checkbox"/>	<input type="checkbox"/>
Erin Kasch	<input type="checkbox"/>	<input type="checkbox"/>
David Lekse	<input type="checkbox"/>	<input type="checkbox"/>
Teri Manship	<input type="checkbox"/>	<input type="checkbox"/>
Steve Moan	<input type="checkbox"/>	<input type="checkbox"/>
Michael Williams	<input type="checkbox"/>	<input type="checkbox"/>

The foregoing within and attached ordinance passed by the Common Council of the City of Greenwood, Indiana, on the \_\_\_\_\_ day of \_\_\_\_\_, 2025, is presented by me this \_\_\_\_\_ day of \_\_\_\_\_, 2025, at \_\_\_\_\_ o'clock \_\_\_\_\_m., to the Mayor of the City of Greenwood, Indiana.

\_\_\_\_\_  
Jeannine Myers, Clerk

The foregoing within and attached ordinance passed by the Common Council of the City of Greenwood, Indiana, on the \_\_\_\_\_ day of \_\_\_\_\_, 2025, is approved by me this \_\_\_\_\_ day of \_\_\_\_\_, 2025, at \_\_\_\_\_ o'clock \_\_\_\_\_m.

\_\_\_\_\_  
MARK W. MYERS, Mayor of  
the City of Greenwood, Indiana



## **Exhibit A**

# **City of Greenwood Transportation Asset Management Plan**

2024 LTAP Certification



**CITY OF GREENWOOD**

300 South Madison Avenue | Greenwood, IN 46143 | 317.887.5000



**PURDUE**  
UNIVERSITY®

Local Technical Assistance Program

1281 Win Henschel Blvd  
Suite 2111  
West Lafayette, IN, 47906

December 1, 2024

Greenwood, Indiana

RE: Approval Letter for 2024 Pavement Asset Management Plan

To Whom It May Concern,

Thank you for submitting Greenwood's Asset Management Plan. It has been determined that your 2024 Pavement Asset Management Plan has met all the criteria required from the INDOT approved template and is complete.

Use this approval letter for the 2025 (calendar year) Community Crossings Matching Grant Program's application. Please note that you will need to submit your asset management plan each year by December 1<sup>st</sup> to be eligible for the following year's Community Crossing Matching Grant Program.

Sincerely,

A handwritten signature in black ink, appearing to read 'PAC', with a stylized flourish at the end.

Patrick A. Conner, PE  
LTAP Asset Management Engineer





## **Asset Management Plan – Greenwood**

### **Objectives & Measures**

A. Define the agency performance goals and expected level of service for both pavements and bridges:

The city currently does not oversee or maintain any bridges within the city limits. The City of Greenwood's evaluation of the existing roadway system indicated an average PASER rating for the city of 6.28. After reviewing costs for maintaining the existing roadway's average PASER rating, the city indicated that the city's goal should be to perform maintenance/construction on each segment within the next 5 years. The proposed plan shows that after an average contribution from the town of \$3,500,000 through the years 2025-2029 construction years, the city's average PASER will be 5.77 in 2029. Extra maintenance in any construction year may be performed in order to maintain a higher PASER rating. INDOT has indicated that for each dollar spent on preventative maintenance, a municipality can save \$6 to \$14 on future repairs per their website <http://www.in.gov/indot/2595.htm>. This strategy would be able to save the city on funding requirements for future pavement work and would eventually lower the tax burden to maintain roads within the city limits.

B. Define the rating system used:

The City of Greenwood used the PASER (Pavement Surface Evaluation and Rating) System developed by the University of Wisconsin-Madison Transportation Center to rate the pavement and create a pavement management plan based on the recommended treatments given in the PASER manual.

C. Describe the process used to develop a work plan:

The maintenance work plan created focused on both maintaining the existing good roads and maintaining the poor roads by selecting a few each year to pave to keep them at a PASER rating of 8 or higher. The strategy implemented focused on using the right strategy on the right road at the right time. Costs for these treatments were generated based on historic bids from other cities in the State of Indiana such as Franklin, Avon, Monticello, and Seymour, as well as the INDOT unit price Summary. Treatment costs were then scaled up each year in the future with a 5% inflation factor. Budget was established with a maximum grant amount and an average contribution from the city of \$2,500,000 each construction season. Map exhibits and tables were created to show what work will be necessary on which street segments for the next 5 years.





D. Describe the monitoring program and plan for making updates and adjustments:

The monitoring program includes a yearly check to ensure that the treatments projected in the 5-year plan are still relevant for the year the work is proposed. The entire roadway network will be reevaluated using the PASER system every 2-3 years to determine progress and ensure the network is responding according to the plan.

E. Describe drainage and ROW conditions:

Greenwood's streets are platted and the city's Right of Way can be viewed on the Johnson County GIS website: <http://data-jc-gis.opendata.arcgis.com/>. Drainage is currently served through the combined usage of stand-up/roll -curbs, curb & gutters, ditches and yard swales constructed in the Right of Way. During the field inventory the inlets on Bluegrass Parkway [from Bridgebend Run to Rosea Circle] were noted to have existing problems. Also noted during inspection was the neighborhood near Oakwood Drive, S Ashbourne Lane, Revere Court, and Ashbourne Court had an overall drainage problem caused by difficulty for water to reach inlets [bad curb line].