

WELLS COUNTY COUNCIL ORDINANCE NO. 2015- 06

A Wells County Council Ordinance To Impose A Local Service Fee Under IC 6-1.1-3-7.3 On Each Person That Files An Annual Certification With The County Assessor Stating That The Person's Business Personal Property In The County Is Exempt From Taxation Under IC 6-1.1-3-7.2 For An Assessment Date After December 31, 2015

WHEREAS, Public Law P.L.249—2015, Section 3, amended IC 6-1.1-3-7.2, to provide if the acquisition cost of a taxpayer's total business personal property in a county is less than twenty thousand dollars (\$20,000) for that assessment date, the taxpayer's business personal property in the county for that assessment date is exempt from taxation. A taxpayer that is eligible for the exemption under this section is not required to file a personal property return for the taxpayer's business personal property in the county for that assessment date; however, the taxpayer must, before May 15 of the calendar year in which the assessment date occurs, file with the county assessor an annual notarized certification signed under penalties for perjury stating that the taxpayer's business personal property in the county is exempt from taxation under this section for that assessment date; and

WHEREAS, Public Law P.L.242—2015, Section 2, further provides a county fiscal body may adopt an ordinance to impose a local service fee on each person that files an annual certification with the county assessor under IC 6-1.1-3-7.2 stating that the person's business personal property in the county is exempt from taxation under IC 6-1.1-3-7.2 for an assessment date after December 31, 2015, which fee may not exceed fifty dollars (\$50.00).

NOW, THEREFORE, BE IT ORDAINED by the Wells County Council:

1. Each person that files an annual certification with the County Assessor under IC 6-1.1-3-7.2 stating that the person's business personal property in the county is exempt from taxation under IC 6-1.1-3-7.2 for an assessment date after December 31, 2015, shall be required to pay a local service fee of twenty-five dollars (\$ 25.00).

2. The local service fee imposed for an assessment date is due and payable at the same time that property taxes for that assessment date are due and payable. The county may collect a delinquent local service fee in the same manner as delinquent property taxes are collected.

3. The revenue from the local service fee: (1) shall be allocated in the same manner and proportion and at the same time as property taxes are allocated to each taxing unit in the county; and (2) may be used by a taxing unit for any lawful purpose of the taxing unit.



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Fee Amt: \$0.00 Page 1 of 2
Wells County Recorder
Rina E. Stuck Recorder
File# 200141

BK **72** PG **830**

Adopted by the Wells County Council, this 4th day of August, 2015, by the following vote:

Ayes	Nays	Absent
<u>James Van Winkle</u>	_____	_____
<u>Steve Hogg</u>	_____	_____
<u>James Powell</u>	_____	_____
<u>Ante Moshur</u>	_____	_____
<u>Wicki Andrews</u>	_____	_____
<u>Charles King</u>	_____	_____

Presented to me, the President of the Wells County Council and approved this 4th day of August, 2015.

James Van Winkle
James Van Winkle,
Presiding Officer, Wells County Council

Attest:

Beth Davis
Beth Davis, Auditor

This instrument was prepared by the Wells County Attorney, Roy R. Johnson, Attorney No. 4937-90, 222 West Market St., P.O. Box 295, Bluffton, IN 46714. *I affirm, under penalties for perjury, that I have taken reasonable care to redact each Social Security number in this document, unless required by law.* Beth Davis