



WELLS COUNTY COUNCIL ORDINANCE NO. 2018-06

An Ordinance to Repeal Wells County Council Ordinance 2015-06, As Amended by Wells County Council Ordinance 2015-11, Imposing 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); and

WHEREAS, the Wells County Council adopted Wells County Council Ordinance No. 2015-06, which imposed a local service fee of twenty-five dollars (\$25.00), as amended by Wells County Council Ordinance 2015-11, which reduced the local service fee to five dollars (\$5.00), 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; and

WHEREAS, the Wells County Council has deemed it inadvisable to continue to impose such local service fee.

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



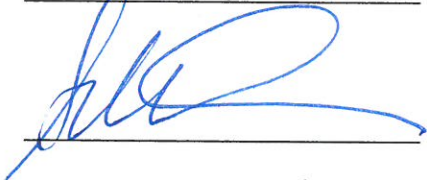
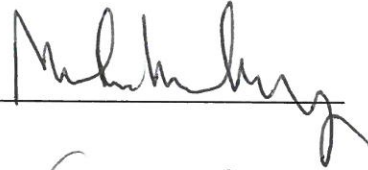
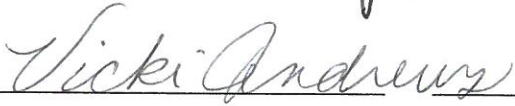
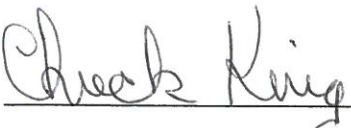
1. Wells County Council Ordinance No. 2015-06, which imposed a local service fee of twenty-five dollars (\$25.00), as amended by Wells County Council Ordinance 2015-11, which reduced the local service fee to five dollars (\$5.00), on each person that files an annual certification with the county assessor 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 is hereby repealed, and the local service fee of twenty-five dollars (\$25.00) established thereby and the responsibilities thereof are terminated.

Adopted by the Wells County Council, this 4th day of September, 2018, by the following vote:

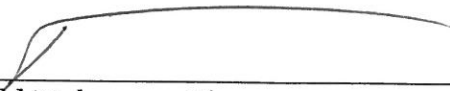
Ayes

Nays

Absent


Ayes	Nays	Absent
		Jim Oswalt
		
		
		
		
		

4th Presented to me, the President of the Wells County Council and approved this
 day of September, 2018.



Todd Mahnensmith
Presiding Officer, Wells County Council

Attest:



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*