

## DEARBORN COUNTY COUNCIL

ORDINANCE 2015-- 001

### ORDINANCE IMPLEMENTING LOCAL SERVICE FEE PURSUANT TO IC § 6-1.1-3-7.3

An Ordinance implementing a local service fee for annual business personal property certification pursuant to Indiana Code § 6-1.1-3-7.3;

WHEREAS, Indiana Code § 6-1.1-3-7.2 was amended by Public Law 249-2015, Section 3 and took effect on July 1, 2015, however, in accordance with subsection (a) of said statute, the statute applies to assessments occurring after December 31, 2015;

WHEREAS, Indiana Code § 6-1.1-3-7.2(d) now reads as follows: "...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.";

WHEREAS, pursuant to Indiana Code § 6-1.1-3-7.2(e), "...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.";

WHEREAS, Indiana Code § 6-1.1-3-7.3(a) states that: "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 section 7.2 of this chapter stating that the person's business personal property in the county is exempt from taxation under section 7.2 of this chapter for an assessment date after December 31, 2015.";

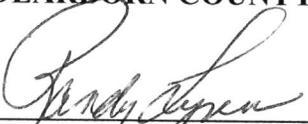
WHEREAS, Indiana Code § 6-1.1-3-7.3(b) states that: "The county fiscal body shall specify the amount of the local service fee in the ordinance. A local service fee imposed on a person under this section may not exceed fifty dollars (\$50).";

**NOW, THEREFORE, BE IT ORDAINED AS FOLLOWS:**

1. Beginning on January 1, 2016 and pursuant to Indiana Code § 6-1.1-3-7.3 subsections (a) and (b), any taxpayer who files an exemption for their business personal property pursuant to Indiana Code § 6-1.1-3-7.2 shall be assessed a local service fee in the amount of Fifty Dollars (\$50.00);
2. Pursuant to Indiana Code § 6-1.1-3-7.3(c), the local service fee is due and payable at the same time that property taxes for that assessment date are due and payable. Dearborn County may collect a delinquent local service fee in the same manner as delinquent property taxes are collected;
3. Pursuant to Indiana Code § 6-1.1-3-7.3(d), the revenue from the local service fee 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 may be used by a taxing unit for any lawful purpose of the taxing unit.

ADOPTED ON THIS THE 12 DAY OF August, 2015.

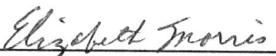
**DEARBORN COUNTY COUNCIL**

  
\_\_\_\_\_  
Randy Lyness, President

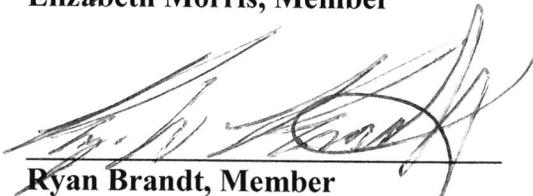
  
\_\_\_\_\_  
Dennis Kraus, Sr., Vice-President

  
\_\_\_\_\_  
Bill Ullrich, Member

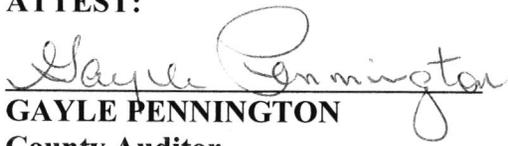
\_\_\_\_\_  
Dan Lansing, Member

  
\_\_\_\_\_  
Elizabeth Morris, Member

  
\_\_\_\_\_  
Charley Keyes, Member

  
\_\_\_\_\_  
Ryan Brandt, Member

ATTEST:

  
\_\_\_\_\_  
GAYLE PENNINGTON  
County Auditor

Prepared by: Andrew Baudendistel

"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."

  
\_\_\_\_\_  
Gayle Pennington