

**AN ORDINANCE DECLINING TO IMPLEMENT  
A LOCAL SERVICE FEE**

WHEREAS, the Indiana Code, Section 6-1-1-3 provides for procedures for personal property assessment for the collection of tax on personal property located within counties and townships of Indiana; and,

WHEREAS, Indiana Code 6-1.1-3-7.2 provides that if a taxpayer has paid in the acquisition cost of total business personal property in a county less than \$20,000.00 as of an assessment date set by statute, the taxpayer's business personal property located in a county for that assessment date is exempt from that taxation; and,

WHEREAS, as of July 1, 2015, the Indiana Legislature amended Indiana Code 6-1.1-3 et. seq. to include a new section, being section 7.3 providing for the county fiscal body to optionally adopt an ordinance to impose a local service fee on those individuals who, pursuant to Indiana Code 6-1-1-3-7.2(d), are exempt from personal property tax due to the cost of the personal property tax being less than \$20,000.00; and,

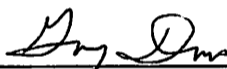
WHEREAS, the Harrison County Council has been advised of the applicable Indiana Code sections and has considered whether it wishes to adopt such local service fee.

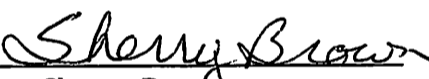
NOW, THEREFORE, BE IT ORDAINED AS FOLLOWS;

1. That the Harrison County Council DECLINES to implement said local service fee.

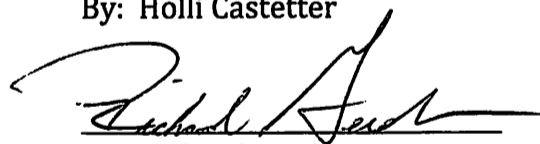
ALL OF WHICH IS ORDAINED THIS 25<sup>th</sup> DAY OF JANUARY, 2016.

HARRISON COUNTY COUNCIL

  
By: Gary Davis, President

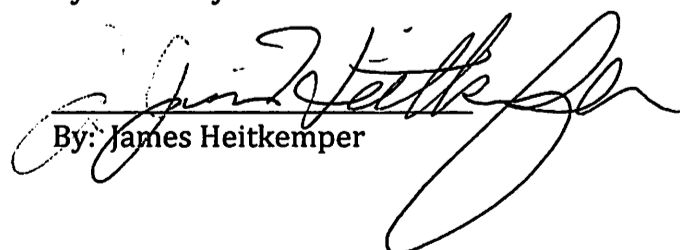
  
By: Sherry Brown

  
By: Holli Castetter

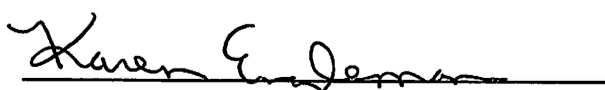
  
By: Richard Gerdon

  
By: Kyle Nix

  
By: Sam Day

  
By: James Heitkemper

Attest:

  
Karen Engleman, Harrison County Auditor