

**STATE OF INDIANA**  
**COUNTY OF DECATUR**  
**DECATUR COUNTY COUNCIL**  
**ORDINANCE #2016- 1**

**ORDINANCE ESTABLISHING LOCAL SERVICE FEE**

WHEREAS, Indiana Code 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 the acquisition cost of total business 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 taxation; and

WHEREAS, as of July 1, 2015, the Indiana legislature amended Indiana Code 6-1.1-3 to include a new section 7.3 providing for the county fiscal body to 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 personal property tax being less than \$20,000.00; and

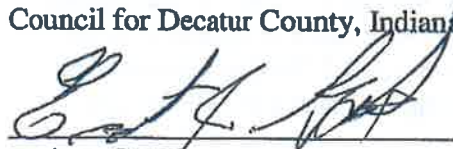
WHEREAS, the Decatur County Council has reviewed the appropriate Indiana Code sections and has considered the appropriateness of a local service fee.

NOW THEREFORE, it is ordained by the Decatur County Council as follows:

1. That it is in the best interest of the citizens of Decatur County to provide necessary funding for Decatur County and the governmental purposes of Decatur County.
2. That the Indiana legislature has provided that a county fiscal body, by ordinance, may impose a local service fee to offset the loss of tax revenue from personal property taxes of less than \$20,000.00 in total business personal property.
3. That the Decatur County Council hereby ordains pursuant to Indiana Code 6-1.1-3-7.3 that a local service fee shall be imposed upon any taxpayer or person who, pursuant to Indiana Code 6-1.1-3-7.2, files the necessary forms on exempt business property in an amount less than \$20,000.00 from taxation.
4. That, in addition to paragraph 3 above, a local service fee shall be imposed upon all heritage barns, as defined by Indiana Code 6-1.1-12-26.2.
5. That the local service fee imposed by this ordinance shall be in the amount of Fifty Dollars (\$50.00).

6. That the local service fee imposed by this ordinance is due and payable on the same date as property taxes for that assessment date are due pursuant to Indiana Code 6-1.1-3-7.2.
7. That the Treasurer of Decatur County is hereby authorized to collect the service fee provided in this ordinance and/or a delinquent local service fee in the same manner as delinquent property taxes.
8. That all revenue from the local service fee imposed herein 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.
9. That this ordinance shall be considered adopted when signed by the presiding officer of the Decatur County Council as the fiscal body of Decatur County.

SO ADOPTED on the 16<sup>th</sup> day of February, 2016, by the County Council for Decatur County, Indiana.

  
Ernie J. Gauck

  
Larry Meyer

  
Bill Metz

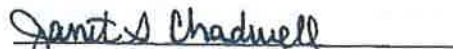
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Geneva Hunt

  
Kenneth Hooten

  
Danny D. Peters

  
Kenneth Owens

ATTEST:

  
Janet S. Chadwell, Auditor