

COUNTY COUNCIL OF SHELBY COUNTY, INDIANA

ORDINANCE NO. 2015 - 43

AN ORDINANCE ESTABLISHING LOCAL SERVICE FEE

WHEREAS, 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;

WHEREAS, Indiana Code section 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 taxation;

WHEREAS, as of July 1, 2015, the Indiana legislature amended Indiana Code section 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 section 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;

WHEREAS, 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.

WHEREAS, the Shelby County Council has reviewed the appropriate Indiana Code sections, has considered the appropriateness of a local service fee, and now desires to adopt a local service fee on individual who file a certification statement under Indiana Code section 6-1.1-3-7.2.

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

1. It is in the best interest of the citizens of Shelby County to provide necessary funding for Shelby County and the governmental purposes of Shelby County.
2. The Shelby County Council hereby ordains, pursuant to Indiana Code section 6-1.1-3-7.3, that a local service fee shall be imposed upon any taxpayer or person who, pursuant to Indiana Code section 6-1.1-3-7.2, files the necessary forms on exempt business personal property in an amount less than \$20,000.00 from taxation.
4. The local service fee imposed by this ordinance shall be in the amount of Fifty Dollars (\$50.00).
5. 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 section 6-1.1-3-7.2.

6. The Treasurer of Shelby 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 are collected.


7. 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.

8. This Ordinance shall become effective upon adoption.


SO ADOPTED, ADJUDGED, AND DECREED this 15 day of December, 2015.

SHELBY COUNTY COUNCIL

“AYES”



Tony Titus, President



Linda Sanders, Vice President



Scott Asher, Member




Ryan Claxton, Member



Bryan Fischer, Member

Leigh Langkabel, Member



Terry Smith, Member

“NAYS”

Tony Titus, President

Linda Sanders, Vice President

Scott Asher, Member

Ryan Claxton, Member

Bryan Fischer, Member

Leigh Langkabel, Member

Terry Smith, Member

ATTEST:



Mary Jo Phares, County Auditor