GRANT COUNTY COUNCIL ORDINANCE NO. 2016-__/

A Grant County Council Ordinance to Require Person Filing a Personal Property Tax Exemption Under I.C. 6-1.1-3-7.2 to Pay an Annual Local Service Fee

WHEREAS, I.C. 6-1.1-3-7.2 had provided that any person paying personal property taxes on the person's business personal property as defined within the statute whose acquisition cost is less than \$20,000 will be exempt from the payment of personal property tax; and

WHEREAS, I.C. 6-1.1-3-7.2 provides to obtain such exemption, the person must file an annual certification before May 15 with the Grant County Assessor; and

WHEREAS, I.C. 6-1.1-3-7.3 provides that the County Fiscal Body may establish a local service fee to be paid by the person filing the annual certification with the Grant County Assessor; and

WHEREAS, the Grant County Council is desirous of establishing a local service fee for the annual certification.

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

- A person seeking an exemption under I.C. 6-1.1-3-7.2 shall be required to pay a local service fee for the filing of the annual certification with the County Assessor in the amount of Thirty-five Dollars (\$35.00).
- 2. The annual fee shall be due and payable at the same time that property taxes for that assessment date are due and payable.
- 3. The revenue from the local service fee shall be allocated in the manner and proportion and at the same time as property taxes are allocated to the local taxing units in Grant County.
- 4. This Ordinance shall be effective upon date of passage by the Grant County Council.

Adopted by the Grant County Council, this $\frac{\partial \mathcal{D}}{\partial x}$ day of January, 2016, by the approval of the following members: HAS BEEN VIEWED

BY AUDITORS OFFICE

Doc ID: 002591440002 Type: MIS Recorded: 01/26/2016 at 09:32:07 AM Fee Amt: \$0.00 Page 1 of 2 Grant County Recorder Pamela K. Harris County Recorder

File 2016-000583

GRANT COUNTY COUNCIL
OF GRANT COUNTY, INDIANA

JAMES MCWHIRT, President

JAMES MCWHIRT, President

SHANE MIDDLESWORTH

SHANE MIDDLESWORTH

FRANK HIX

MICHAEL SCOTT

MICHAEL SCOTT

MICHAEL D. CONNER

ABSENT

TRESA BAKER

MARK LEMING

Attest:

ROGER BAINBRIDGE, Auditor

I affirm, under the penalties for perjury, that I have taken reasonable care to redact each Social Security number in this document, unless required by law.

Date: January 18, 2016

/s/ PHILLIP E. STEPHENSON

This instrument was prepared by Phillip E. Stephenson, of the law firm of SPITZER HERRIMAN STEPHENSON HOLDEREAD CONNER & PERSINGER, LLP, 122 East Fourth Street, P. O. Box 927, Marion, IN 46952.