



*Beth Davis*

*Auditor of Wells County*

*102 W. Market St. • Suite 205  
Courthouse • Bluffton, Indiana 46714  
Telephone (260) 824-6470*

December 18, 2015

To: DLGF

From: Wells County Auditor

Re: Business Personal Property Exemption Ordinance

Please see attached Ordinance No. 2015-06 and Ordinance No. 2015-11. Please note the first ordinance was adopted with a \$25.00 local service fee then the council amended the ordinance (2015-11) to change the local service fee to \$5.00. Please let me know if you have any questions.

WELLS COUNTY COUNCIL ORDINANCE NO. 2015- 06

**A Wells County Council Ordinance To Impose A Local Service Fee Under IC 6-1.1-3-7.3 On Each Person That Files An Annual Certification With The County Assessor Stating That The Person's Business Personal Property In The County Is Exempt From Taxation Under IC 6-1.1-3-7.2 For An Assessment Date After December 31, 2015**

WHEREAS, Public Law P.L.249—2015, Section 3, amended IC 6-1.1-3-7.2, to provide 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. A taxpayer that is eligible for the exemption under this section is not required to file a personal property return for the taxpayer's business personal property in the county for that assessment date; however, 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; and

WHEREAS, Public Law P.L.242—2015, Section 2, further provides 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 IC 6-1.1-3-7.2 stating that the person's business personal property in the county is exempt from taxation under IC 6-1.1-3-7.2 for an assessment date after December 31, 2015, which fee may not exceed fifty dollars (\$50.00).

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

1. Each person that files an annual certification with the County Assessor under IC 6-1.1-3-7.2 stating that the person's business personal property in the county is exempt from taxation under IC 6-1.1-3-7.2 for an assessment date after December 31, 2015, shall be required to pay a local service fee of Twenty-Five dollars (\$ 25.00 ).

2. The local service fee imposed for an assessment date is due and payable at the same time that property taxes for that assessment date are due and payable. The county may collect a delinquent local service fee in the same manner as delinquent property taxes are collected.

3. The revenue from the local service fee: (1) 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 (2) may be used by a taxing unit for any lawful purpose of the taxing unit.



Doc ID: 000862400002 Type: MIS  
Recorded: 08/05/2015 at 11:57:53 AM  
Fee Amt: \$0.00 Page 1 of 2  
Wells County Recorder  
Rina E. Stuck Recorder  
File# 200141

BK **72** PG **830**

Adopted by the Wells County Council, this 4th day of August, 2015, by the following vote:

| Ayes                    | Nays  | Absent |
|-------------------------|-------|--------|
| <u>James Van Winkle</u> | _____ | _____  |
| <u>Steve Hogg</u>       | _____ | _____  |
| <u>Joe Starnell</u>     | _____ | _____  |
| <u>Mike Mosher</u>      | _____ | _____  |
| <u>Wicki Andrews</u>    | _____ | _____  |
| <u>Charles King</u>     | _____ | _____  |

Presented to me, the President of the Wells County Council and approved this 4th day of August, 2015.

James Van Winkle  
James Van Winkle,  
Presiding Officer, Wells County Council

Attest:

Beth Davis  
Beth Davis, Auditor

This instrument was prepared by the Wells County Attorney, Roy R. Johnson, Attorney No. 4937-90, 222 West Market St., P.O. Box 295, Bluffton, IN 46714. 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. Beth Davis

WELLS COUNTY COUNCIL ORDINANCE NO. 2015- 11

**A Wells County Council Ordinance To Amend Wells County Council Ordinance No. 2015-06 Imposing A Local Service Fee Under IC 6-1.1-3-7.3 On Each Person That Files An Annual Certification With The County Assessor Stating That The Person's Business Personal Property In The County Is Exempt From Taxation Under IC 6-1.1-3-7.2 For An Assessment Date After December 31, 2015**

WHEREAS, Public Law P.L.249—2015, Section 3, amended IC 6-1.1-3-7.2, to provide 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. A taxpayer that is eligible for the exemption under this section is not required to file a personal property return for the taxpayer's business personal property in the county for that assessment date; however, 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; and

WHEREAS, Public Law P.L.242—2015, Section 2, further provides 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 IC 6-1.1-3-7.2 stating that the person's business personal property in the county is exempt from taxation under IC 6-1.1-3-7.2 for an assessment date after December 31, 2015, which fee may not exceed fifty dollars (\$50.00); and

WHEREAS, the Wells County Council on August 4, 2015, adopted Wells County Council Ordinance No. 2015-06 which required each person that files an annual certification with the County Assessor under IC 6-1.1-3-7.2 stating that the person's business personal property in the county is exempt from taxation under IC 6-1.1-3-7.2 for an assessment date after December 31, 2015, shall be required to pay a local service fee of Twenty-five dollars (\$25.00); and

WHEREAS, the Wells County Council has determined that Wells County Council Ordinance No. 2015-06 should be amended to require each person that files an annual certification with the County Assessor under IC 6-1.1-3-7.2 stating that the person's business personal property in the county is exempt from taxation under IC 6-1.1-3-7.2 for an assessment date after December 31, 2015, shall be required to pay a local service fee of Five dollars (\$5.00).

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

1. Wells County Council Ordinance No. 2015-06 is hereby amended to require each person that files an annual certification with the County Assessor under IC 6-1.1-3-7.2 stating that the person's business personal property in the county is exempt from taxation under IC 6-

1.1-3-7.2 for an assessment date after December 31, 2015, shall be required to pay a local service fee of Five dollars (\$5.00).

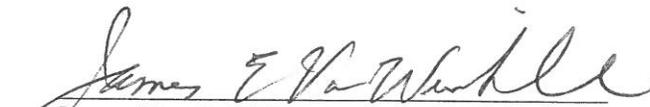
2. The local service fee imposed for an assessment date is due and payable at the same time that property taxes for that assessment date are due and payable. The county may collect a delinquent local service fee in the same manner as delinquent property taxes are collected.

3. The revenue from the local service fee: (1) 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 (2) may be used by a taxing unit for any lawful purpose of the taxing unit.

Adopted by the Wells County Council, this 8th day of December, 2015, by the following vote:

| Ayes                       | Nays  | Absent               |
|----------------------------|-------|----------------------|
| <u>James E. Smith</u>      | _____ | <u>Mike Mossburg</u> |
| <u>Steve King</u>          | _____ | _____                |
| <u>James E. Van Winkle</u> | _____ | _____                |
| <u>✓</u>                   | _____ | _____                |
| <u>Victor Andrews</u>      | _____ | _____                |
| <u>Chuck King</u>          | _____ | _____                |

Presented to me, the President of the Wells County Council and approved this 8th day of December, 2015.

  
James Van Winkle,  
Presiding Officer, Wells County Council

Attest:

  
Beth Davis, Auditor

This instrument was prepared by the Wells County Attorney, Roy R. Johnson, Attorney No. 4937-90, 222 West Market St., P.O. Box 295, Bluffton, IN 46714. *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. Beth Davis*