

COUNTY COUNCIL

ORDINANCE 2015- 10

**AN ORDINANCE ESTABLISHING REQUIRING ENTITIES EXEMPT FROM
BUSINESS PERSONAL PROPERTY TAXATION TO PAY
A LOCAL SERVICE FEE**

WHEREAS, Ind.Code 6-1.1-3-7.2 states that an entity whose acquisition cost of business personal property in a county is less than twenty-thousand dollars (\$20,000.00) for that assessment date, the taxpayer's business personal property is exempt from taxation for that assessment date; and

WHEREAS, the taxpayer must file a notarized certification with the County Assessor before May 15 of the calendar year in which the assessment date occurs, under the penalties for perjury, stating that the business personal property is exempt from taxation for that assessment date; and

WHEREAS, the term does not include mobile homes, personal property held as an investment, or personal property that is assessed under IC 6-1.1-8 and that is owned by a public utility subject to regulation under the Indiana Utility Regulatory Commission; and

WHEREAS, IC 6-1.1-3-7.3 permits the County Council to impose a service fee on each person who files an annual certification under IC 6-1.1-3-7.2 with the County Assessor stating that the business personal property is exempt from taxation in an amount not to exceed fifty dollars (\$50.00).

NOW, THEREFORE, BE IT ORDAINED by the County Council of the County of Rush, Indiana:

1. A person filing a certification with the Rush County Assessor under IC 6-1.1-3-7.2 stating that the taxpayer's business personal property is exempt from taxation for that assessment date shall pay a service fee in the amount of Fifty Dollars and no cents (\$50.00), pursuant to IC 6-1.1-3-7.3.

2. The revenue collected from the service fee shall be allocated in the same manner and in the same proportion, and at the same time, as other property taxes are allocated to each taxing unit in Rush County, and may be used by the taxing units for any lawful purpose of the taxing unit.

3. The County Auditor shall furnish a copy of this Ordinance to the Department of Local Government Finance in the manner prescribed by the Department.

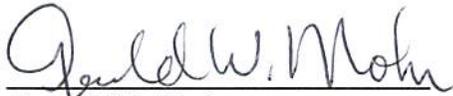
4. This Ordinance shall become effective January 1, 2016.

CONFIDENTIAL

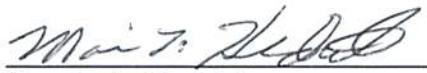
MEMORANDUM FOR THE DIRECTOR, FBI
FROM: SAC, [illegible]
SUBJECT: [illegible]

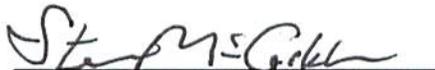
[illegible text]

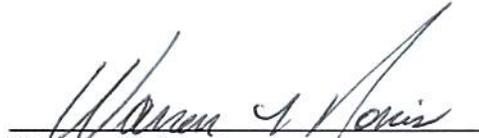
Adopted this 4 day of October, 2015.


Gerald W. Mohr


Charles A. Smith


Marvin L. Hedrick

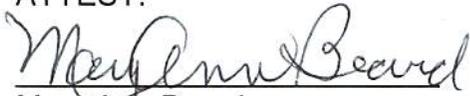

Steve McCorkle


Warren L. Norris


Janet D. Kile


Scott D. Barnes

ATTEST:


Mary Ann Beard,
Rush County Auditor

[Faint, illegible handwritten text]

[Faint, illegible handwritten text]

[Faint, illegible handwritten text]