

ORDINANCE NO. 2021- 15

AN ORDINANCE ESTABLISHING HERITAGE BARN
ANNUAL PUBLIC SAFETY FEE

WHEREAS, the Morgan County Council ("Council") is the fiscal body for Morgan County, Indiana ("County"); and,

WHEREAS, preserving our State's history is a noble and worthy pursuit for all citizens, and at the center of that history is life on the Hoosier farm, as the cultural, political, and historical significance of farms and farming to our State's first two hundred (200) years could not be overstated; and,

WHEREAS, being mindful of this important role of history, and specifically recognizing that the old barns found in the fields and along the country roads throughout our State are in many ways emblematic of our agrarian roots, but also recognizing that property taxpayers may choose to demolish such a barn if its function had substantially left, but its property tax burden remained, the Legislature adopted I.C. § 6-1.1-12-26.2 *et seq.*; and,

WHEREAS, I.C. § 6-1.1-12-26.2(a)(2) defines a "heritage barn" as having been constructed prior to 1950, and still being on sufficient integrity of design, materials, and construction that it is clearly identifiable as a barn; and,

WHEREAS, most of the remaining portion of I.C. § 6-1.1-12-26.2 *et seq.* establishes a procedure for applicants to obtain this property tax deduction for a "heritage barn"; and

WHEREAS, I.C. § 6-1.1-12-26.2(f) permits a county fiscal body to adopt an ordinance that requires a person who receives the heritage barn deduction to pay an annual public safety fee not to exceed Fifty Dollars (\$50.00) for each heritage barn for which the person receives a deduction; and,

WHEREAS, I.C. § 6-1.1-12-26.2(f) further directs the County Auditor to distribute any public safety fees collected in accordance with the heritage barn deduction equitably among the police and fire departments in whose territories each heritage barn is located, and that the Council shall furnish a copy of the ordinance to the Indiana Department of Local Government Finance ("DLGF"), as they direct.

NOW THEREFORE BE IT ORDAINED by the Morgan County Council that:

1. The Council adopts an annual public safety fee in the amount of Twenty-Five Dollars and Zero Cents (\$25.00) that shall be paid by the owner of the property upon which any such heritage barn is located, for any year in which the owner has timely applied for and obtained the heritage barn property tax deduction, in accordance with I.C. § 6-1.1-12-26.2 *et seq.*

2. The Auditor shall distribute said fees equitably among the police and fire departments in whose territories each such heritage barn is located.
3. The Council shall deliver a copy of this Ordinance to the Indiana Department of Local Government Finance as said Department instructs.
4. This Ordinance shall take effect on January 1, 2022 and shall remain in effect until such time as it is repealed by the Council or I.C. § 6-1.1-12-26.2 *et seq.* is repealed by the Legislature.

ALL OF WHICH IS ORDAINED by the Morgan County Council on this 21st day of December, 2021.

MORGAN COUNTY COUNCIL

Kim Meredith
Kim Meredith, President

Vickie Kivett
Vickie Kivett, Vice President

Chip Keller
Chip Keller

Melissa Greene
Melissa Greene

Kelly Alcalá
Kelly Alcalá

Troy Sprinkle
Troy Sprinkle

Jason Maxwell
Jason Maxwell

ATTEST:

Dan Bastin
Dan Bastin, Morgan County Auditor