

ORDINANCE NO. 2024-0819^A
**ORDINANCE SETTING DOCUMENT FEE FOR CERTAIN TAX
ABATEMENT REQUESTS AND PENALTY FOR FAILURE TO FILE**

COMES NOW, the Board of Commissioners of Warren County, Indiana and makes the following recitals and ordains as follows:

WHEREAS, Warren County, Indiana has the authority to grant tax abatements under I.C. 6-1.1-12.1 *et seq*; and

WHEREAS, Warren County has been approached by businesses for tax abatements without the help of their own counsel; and

WHEREAS, Warren County wishes to provide a mechanism for businesses to complete the tax abatement process with the assistance of Warren County resources; and

WHEREAS, failure to file yearly reports requires significant County time and expense to follow up with businesses that have been granted a tax abatement; and

WHEREAS, the Board of Commissioners believes it is in the best interests of its citizens to assess a penalty for failure to timely file yearly reports.

NOW THEREFORE BE IT ORDAINED by the Board of Commissioners of Warren County, Indiana that Chapter 44 of the County Code is hereby amended to include the following section as follows:

44.06 Tax Abatement Document Fee

(A) Document Fee. For each tax abatement or resolution waiving non-compliance sought by an applicant who desires the County to prepare necessary Notices and Resolutions, the applicant shall pay a Document Fee of \$500.00. This Document Fee is payable at the time of filing the applicant's Form SB-1/RE or SB-1/PP to with the Warren County Auditor and/or Assessor.


(B) The applicant shall also be responsible for paying all publication and postage costs necessitated by the Application for abatement together with all costs associate with obtaining a legal description of applicant's real estate if not provided by the applicant at the time of application. In the event an applicant causes notices and resolutions to be prepared by their own counsel, such applicants shall only be responsible to pay the costs of publication and notices, as well as the cost of obtaining the legal description of the applicant's real estate, if not provided by the applicant at the time of application.

(C) Failure to file subsequent compliance forms, including, but not limited CF-1RE and CF-1PP Forms, by the deadline stated on such forms and provided by statute shall cause the Auditor to assess that business a fine of Two Hundred Fifty Dollars (\$250.00) and may cause the


business to lose its tax abatement for failure show compliance with the terms of the abatement. Such fine shall be assessed per year and not per abatement.

Passed this 19th day of August, 2024.

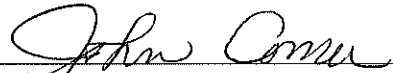
WARREN COUNTY COMMISSIONERS



Craig Greenwood, President



Clay Andrews



John Comer

ATTEST: 

Robin Weston-Hubner, Auditor