

AN ORDINANCE TO PROVIDE PROPERTY TAX RELIEF FOR
QUALIFYING HOMEOWNERS IN ST. JOSEPH COUNTY

WHEREAS, many longtime elderly residents of St. Joseph County have experienced significant increases in property tax liabilities;

WHEREAS, many longtime elderly residents of St. Joseph County have struggled and continue to struggle with financial constraints;

WHEREAS, the Indiana legislature enacted Code Section 6-1.1-49 as a new chapter to the Indiana Code, effective July 1, 2023 to allow a County fiscal body to provide for a Circuit Breaker Tax Credit to qualified individuals in a designated neighborhood enhancement district;

WHEREAS, the St. Joseph County Council desires to provide property tax relief pursuant to this new Indiana Code provision (6-1.1-49);

NOW, THEREFORE, BE IT ORDAINED BY THE ST. JOSEPH COUNTY COUNCIL THAT:

1. Qualifying Individual shall be defined as an individual meeting the following requirements:
 - a. Has received a homestead deduction (standard deduction granted under IC 6-1.1-12-37) for the individual's homestead property in the immediately preceding calendar year (or the individual was married at the time of death to a deceased spouse who qualified for a standard deduction under IC 6-1.1-12-37 for the individual's homestead property in the immediately preceding calendar year);
 - b. Continues to receive a homestead deduction (standard deduction granted under 6-1.1-12-37) for the same homestead property in the current calendar year;
 - c. Has lived in the homestead property for at least ten (10) years on or before December 31 of the calendar year immediately preceding the current calendar year; and
 - d. Is fifty-five (55) years of age or older on or before December 31 of the calendar year preceding the year in which the credit is claimed.
2. Neighborhood Enhancement District shall include **the entirety of St. Joseph County** and all taxing districts within St. Joseph County.
3. There shall be no income limitation for this tax credit / benefit.
4. The percent increase on a qualified individual's property tax liability in a particular year compared to the prior year that is used to determine the amount of the credit shall be **2%**.
5. The credit provided by this Ordinance cannot be applied to property taxes first due and payable after December 31, 2027.
6. To utilize the credit provided by this Ordinance, a qualified individual must file a certified statement with the St. Joseph County Auditor. The certified statement will be prescribed by the appropriate State Agency. Once filed, a qualified individual is not required to file a certified statement in the following year if the qualified individual remains eligible for the credit for that following year.
7. Only one (1) credit can be claimed per homestead by any qualified individual and the credit will not be applied to any portion of the homestead that is used for trade or business purposes in connection with the production of income.
8. A qualified individual who receives this credit is unable to claim the Over 65 Circuit Breaker Credit under Indiana Code 6-1.1.20.6-8.5.
9. The amount of the credit is equal to the amount that prevents the qualified individual's property tax liability on the homestead from increasing by the percent stated in this ordinance (**2%**).
10. The St. Joseph County Auditor shall apply the credit to each qualified individual who received the credit in the prior year unless either of the following happens:
 - a. The St. Joseph County Auditor determines the qualified individual is no longer eligible to receive the credit; or
 - b. The county fiscal body rescinds or repeals the ordinance authorizing the credit.
11. The St. Joseph County Auditor shall remove the credit when the ownership of the homestead property changes, and the qualified individual no longer owns or principally resides in the homestead. The qualified

individual is required to file a certified statement with the St. Joseph County Auditor when the use of the property partly or entirely changes, or the qualified individual knows or should have known that he or she no longer qualifies for the credit. This statement must be filed with sixty (60) days of knowing about ineligibility or the change of use. Failing to file this statement results in paying the additional taxes that would have been due had the credit not been imposed on the property, plus a civil penalty of ten percent (10%). The additional taxes owed and the civil penalty become part of the property tax liability.

12. This ordinance is effective January 1 of 2024, the year following the year in which this ordinance is adopted.

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Randall J. Fig
Member, St. Joseph County Council

- FILED -
NOV 14 2023
AUDITOR
ST. JOSEPH COUNTY

1st READING
PUBLIC HEARING 11-14-23
2nd READING
NOT APPROVED
REFERRED BIA
PASSED 9-0

FILED
NOV 14 2023
COUNTY COUNCIL
ST. JOSEPH COUNTY INDIANA

Bill No. 103-23

Ordinance No. 138-23

AN ORDINANCE TO PROVIDE PROPERTY TAX RELIEF FOR
QUALIFYING HOMEOWNERS IN ST. JOSEPH COUNTY
PETITIONER: ST. JOSEPH COUNTY COUNCIL

This bill came before the St. Joseph County Council the 14 th day of November, 2023,
and was voted to duly pass/~~not~~ to pass, this Ordinance.



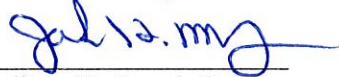
President, County Council

VOTES

YES 9

NO 0

ATTEST:



Auditor, St. Joseph County