

STARKE COUNTY COUNCIL ORDINANCE 2011- 06 COUNTY OPTION DOG TAX

THE STARKE COUNTY COUNCIL (the "Council") has determined that a need exists to provide for control of dogs running at large, or otherwise causing, or threatening to cause injury to persons, property, or livestock in the county;

AND FURTHER HAS DETERMINED, upon recommendation of the Starke County Commissioners and in consultation with them, that funding is needed to support animal control activities including the capture and control of problem animals, and to pay for the costs incurred by the animals after capture, and other related purposes, and that a mechanism for providing such funding is provided by Ind. Code Chapter 6-9-39, the Indiana County Option Dog Tax,

THE COUNCIL NOW FINDS that Starke County should and hereby does, adopt the Indiana County Option Dog Tax.

NOW, THEREFORE, BE IT ORDAINED that the Starke County Code be amended to add Council Ordinance 2011- 06, COUNTY OPTION DOG TAX superseding, replacing and repealing all prior ordinances inconsistent with the terms hereof. The ordinance is as follows:

Section I. Definitions

In this Ordinance:

1. The term "Animal Care Facility" is defined by IC § 6-9-39-1
2. The term "Taxable Dog" means a dog at least six months of age.

FILED

AUG 16 2011

Katherine Amffinn

AUDITOR, STARKE COUNTY

Section II. Imposition of County Option Dog Tax

Pursuant to the authority of IC Chapter 6-9-39, a tax is imposed on a person who harbors or keeps a taxable dog in or near the person's premises in the county, regardless of who owns the taxable dog. However, this ordinance does not apply within the boundaries of any municipality that has adopted an Option Dog Tax.

Any person who harbors or keeps a taxable dog in the county is liable for the tax. The tax imposed hereunder is five dollars (\$5.00) per year for each taxable dog. However, the maximum amount of county option dog tax per year that may be imposed by an ordinance adopted under this section for taxable dogs kept in a kennel for breeding, boarding, training, or sale is an amount equal to the lesser of:

- (1) the county option dog tax liability calculated without regard to this subsection for taxable dogs kept in the kennel for breeding, boarding, training, or sale; or,
- (2) for a kennel in which:

- (A) more than six (6) taxable dogs are kept for breeding, boarding, training, or sale, fifty dollars (\$50); or
- (B) not more than six (6) taxable dogs are kept for breeding, boarding, training, or sale, thirty dollars (\$30).

Section III. Designation of Collection Agent

Pursuant to IC 6-9-39-5, the Council designates the Starke County Auditor's Office as the collection agent for the County Option Dog Tax. The Council reserves the right to change the designated collection agent at any time by resolution adopted by majority vote.

Section IV. County Option Dog Tax Fund

Pursuant to IC 6-9-39-6 the Treasurer is directed to establish a County Option Dog Tax Fund. Twenty percent (20%) of the funds shall be allocated to the canine research and education fund and shall be paid to the state treasurer in accordance with the procedure described under IC 6-1.1-27-3. The balance of eighty percent (80%) shall be used for the following purposes, as determined from time-to-time by the Council:

- (1) The use of animal care facilities.
- (2) Animal control, including dead animal disposal.
- (3) Reimbursement to farmers for livestock kills.
- (4) Reimbursement to people who have undergone rabies post exposure prophylaxis.

Section V. Penalties for Non-compliance

Any dog found at large beyond its owner's property is subject to collection by the county animal control officer. An animal collected by roaming at large may be dispatched to the Starke County Humane Society facility or similar facility. Prior to taking possession of such a dog, the owner shall pay all Starke County Humane Society fees incurred, and if the dog is not currently licensed, shall also pay the license fee, plus a \$10.00 late fee.

Section VI. Effective Date

All ordinances or portions thereof in conflict with this Ordinance are hereby repealed. This Ordinance shall take effect upon passage, after publication as required by law.

Presented to the Council of Starke County, Indiana, and approved on the first reading the _____ day of April, 2011, by the following vote:

Dated: 5/16, 2011.

STARKE COUNTY COUNCIL

VOTE

_____ Absent _____

Mark Smith, *President*

Aye

Robert Sims
Robert Sims

Aye

Marvin D. McLaughlin
Marvin D. McLaughlin

Nay

Mitchell Semans

Nay

Judy Benninghoff

Aye

David Pearman
David Pearman

Aye

Anthony Radkiewicz
Anthony Radkiewicz

ATTEST:

Katherine Chaffins
Katherine Chaffins, Auditor
Of Starke County Indiana

8/16/11 MINS.



COUNTY OPTION DOG TAX

STATE FORM 52694 (7-06)

PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE

INSTRUCTIONS (See also Indiana Code 6-9-39):

- Who Must File:** Any person who harbors or keeps a taxable dog in or near a person's premises regardless of who owns the dog. A person who harbors or keeps a taxable dog is liable for the tax.
- What is a "Taxable" Dog:** Any dog six (6) months of age or older. The maximum tax is \$5.00 per dog; however, the fiscal body of a county may adopt a lesser amount. List each taxable dog separately unless applying for a kennel license. A Kennel License is available for persons breeding, boarding, training or selling dogs. See below for fees.
- Where the Taxes Go:** A seventy-five cent fee may be retained by the designated tax collector. The remainder is divided with 20% for canine research and education at Purdue University and 80% may be used by the county for the support of animal care facilities; animal control, including dead animal disposal; reimbursement to farmers for livestock kills; and reimbursement to people who have undergone treatment for post exposure rabies.

List the dogs six (6) months of age and older, that you own, harbor or keep.

Breed	Major Color Minor Color	Neutered	Sex	Age	Tag Number	Fee
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Male <input type="checkbox"/> Female			
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Male <input type="checkbox"/> Female			
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Male <input type="checkbox"/> Female			
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Male <input type="checkbox"/> Female			
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Male <input type="checkbox"/> Female			
KENNEL LICENSE	<input type="checkbox"/> Dogs kept for breeding, boarding, training or sale.	<input type="checkbox"/> More than six taxable dogs – maximum fee is \$50.00				
		<input type="checkbox"/> Less than six taxable dogs – maximum fee is \$30.00				

If additional space is necessary, please attach additional sheets.

Name (Please Print)	Telephone number (daytime) ()
Address (Number, Street)	Telephone number (nighttime) ()
Address (City, State Zip)	Telephone number (cellular) ()

I hereby certify that the above is true and correct, and includes all dogs subject to tax.

Signature _____

Date (month/date/year) _____

RECEIPT FOR COUNTY OPTION DOG TAX

Name	Number of Dogs	Date
Tag Number(s)	Kennel License	
Total Fee Paid	Less than 6	More than 6
	Tax Collected by:	