

Tipton County Council Meeting

6-19-18

Present: Beth Roach, Emily Wilson, Jim Leffler, Jim Ashley, Dennis Henderson, Helen Tragesser

Absent: Jeff Hoover

Others Present: Roberta Heinzmann, Vicky Boyd, Steve Brown, Lou Ann Millett, Brian DellaRosa, Michael Terry, Brent Snow

The meeting was opened with the Pledge of Allegiance.

Motion by Councilwoman Tragesser to amend the agenda to include requests to advertise for additional appropriations.

Transfer Resolution CC2018-14

RESOLUTION # CC2018 – 14

A RESOLUTION AUTHORIZING TRANSFER OF FUNDS.

one appropriation category to another or from one personal services line to another;

NOW THEREFORE, BE IT RESOLVED, by the Tipton County Council, Tipton, Indiana, the following transfers are allowed:

<u>FUND-DEPARTMENT</u>	<u>FROM</u>	<u>TO</u>	<u>AMOUNT</u>
Joint Dispatch (PSAP)	Computer Hardware/Software 1170-44300-00-0000	Office Supplies 1170-21100-00-0000	\$600.00
	Computer Hardware/Software 1170-44300-00-0000	Phone Line 1170-36200-00-0000	\$906.98
TOTAL			\$1,506.98

Approved this 19th day of June, 2018

TIPTON COUNTY COUNCIL

Beth Roach, President

James D. Ashley, member

Jeff Hoover, member

Emily Wilson, member

Prepared by: Mark R. Regnier

Tipton County Attorney;

GRAHAM, REGNIER, FARRER & WILSON, P.C.

120 S. West Street

Tipton, Indiana 46072

Helen Tragesser, Vice-President

Dennis Henderson, member

James F. Leffler, member

Attest:

Gregg A. Townsend, Tipton County Auditor

Motion by Councilman Leffler to approve Resolution CC2018-14. Second by Councilman Ashlely. Motion carries.

Motion by Councilman Henderson to advertise for additional appropriations for the July 17, 2018 meeting. Second by Councilman Leffler. Motion carries.

The requests for advertising are:

1160 County ID Security Protection	\$2,200.00
1176 Highway	\$720,000.00
1217 County Elected Official Training	\$1,500.00
9200 Spec. Legislation – Jail	\$500,000.00

Indiana Municipal Power Agency (IMPA) Confirmatory Resolution CC2018-11

TIPTON COUNTY COUNCIL

RESOLUTION CC2018-11

A RESOLUTION CONFIRMING THE ADOPTION OF A DECLARATORY RESOLUTION DESIGNATING AN ECONOMIC REVITALIZATION AREA ON APPLICATION OF THE INDIANA MUNICIPAL POWER AGENCY

WHEREAS, the Tipton County Council for Tipton County, Indiana (the “Council”) has been requested by the Indiana Municipal Power Agency (the “Applicant”) to find, pursuant to I.C. § 6-1.1-12.1, that the real estate described in the attached Exhibit “A” (the “Real Estate”) is an economic revitalization area (the “Economic Revitalization Area”); and

WHEREAS, on May 15, 2018, the Council did adopt Resolution No. CC2018-09 (the “Declaratory Resolution”) for the designation of the Real Estate described above as an Economic Revitalization Area; and

WHEREAS, notice of the adoption and substance of the Declaratory Resolution was published in the *Tipton County Tribune* and posted at the Office of the Tipton County Assessor (the “County Assessor”) pursuant to I.C. § 6-1.1-12.1-2.5 and I.C. § 5-3-1 (the “Public Notice”); and

WHEREAS, the Declaratory Resolution, Statement of Benefits, the Public Notice and the legal description of the Real Estate were available for inspection at the office of the County Assessor; and

WHEREAS, the Applicant filed a copy of the Declaratory Resolution, Statement of Benefits, Public Notice and a legal description of the Real Estate with each taxing unit that has authority to levy property taxes in the geographic area where the Economic Revitalization Area is located at least 10 days in advance of the public hearing; and

WHEREAS, Tipton County (the “County”) bases the length of new manufacturing equipment abatement periods upon such factors as the type of project, investment, and effect on the tax rate; and

WHEREAS, the Council, after conducting a public hearing on this matter on May 29, 2018, has given careful consideration of all public comments and views expressed and written evidence presented regarding the designation of the Real Estate as an Economic Revitalization Area;

NOW, THEREFORE, BE IT RESOLVED, that the Council enters its Findings of Fact and Order and adopts this Resolution under I.C. § 6-1.1-12.1, finding as follows:

1. The Real Estate is located within the jurisdiction of the Council for purposes set forth in I.C. § 6-1.1-12.1.
2. The Council has determined, based upon the Application and other information provided by the Applicant, that the Real Estate has become undesirable for or impossible of, normal development and occupancy because of a lack of

- development, cessation of growth, deterioration of improvements or character of occupancy, age, obsolescence, substandard buildings, or other factors which have impaired values or prevent a normal development of property or use of property.
3. The improvement of said Real Estate and installation of new manufacturing equipment used in the direct production, manufacture, fabrication, assembly, extraction, mining, processing, refining, or finishing of other tangible personal property would be to the benefit and welfare of all citizens and taxpayers of the County.
 4. The estimate of the value of the redevelopment or rehabilitation is reasonable for projects of the nature proposed by the Applicant.
 5. The Council does not reasonably expect the Applicant's proposed described redevelopment or rehabilitation to result in any individuals who will be employed or whose employment will be retained from the proposed described redevelopment or rehabilitation, as the Applicant has submitted that no additional individuals will be retained or employed for the described redevelopment or rehabilitation. No annual salaries of individuals to be employed or retained are expected, and, thus, a variance from this expectation is unlikely.
 6. There are other benefits that can be reasonably expected to result from the proposed described redevelopment or rehabilitation, which include enabling the County's residents within the City of Tipton's electric service territory to utilize renewable solar energy more fully in ways they cannot otherwise obtain without such development and the solar park will add to and enhance the diversification of the Applicant's renewable energy portfolio.
 7. The Applicant, as a political subdivision of the State of Indiana, is exempt from property taxes, but the Applicant is assessed and must make payments in lieu of taxes on real property and personal property used for generation facilities (the "PILOTs"), which are equal in amount to the property taxes that would otherwise be assessed, and which, pursuant to I.C. § 8-1-2.2-22, are treated in the same manner as taxes for purposes of all procedural and substantive provisions of law.
 8. The Applicant is seeking a tax abatement with regard to the PILOTs related to the proposed redevelopment or rehabilitation the Applicant proposed.
 9. The totality of the benefits is sufficient to justify the requested deductions.
 10. That therefore the Application is hereby approved.

BE IT FURTHER RESOLVED, that the deduction allowed under I.C. § 6-1.1-12.1-4.5 pertaining to new manufacturing equipment shall be for ten (10) years, upon the filing of the required deduction application in compliance with the provisions of I.C. § 6-1.1-12.1-1 *et seq.*, in accordance with the following schedule:

Year of Deduction (Tax Year Assessed)	Amount of Deduction
Year 1	100%
Year 2	90%
Year 3	80%
Year 4	70%
Year 5	60%
Year 6	50%
Year 7	40%

Year of Deduction (Tax Year Assessed)	Amount of Deduction
Year 8	30%
Year 9	20%
Year 10	10%

BE IT FURTHER RESOLVED, that if any part, parts, clause or portion of this Resolution shall be adjudged invalid or unconstitutional, such invalidity or unconstitutionality shall not affect the validity or constitutionality of this Resolution as a whole or any other part, clause or portion of this Resolution.

BE IT FURTHER RESOLVED, that by adoption of this Resolution, the Council does confirm its Declaratory Resolution CC2018-09, approved and adopted on May 15, 2018 which designated the Real Estate as an Economic Revitalization Area.

BE IT FURTHER RESOLVED, that the Council approves the Applicant's Statement of Benefits.

BE IT FINALLY RESOLVED, that this Resolution shall be in full force and effect from and after passage by the County Council.

RESOLVED AND ADOPTED, this 29th day of May 2018, by the County Council of Tipton, Indiana.

[Signature Page to Follow]

Jeff Hoover

Dennis Henderson

James D. Ashley

Emily Wilson

Beth Roach

James F. Leffler

Helen Tragesser

ATTEST:

Gregg A. Townsend, Auditor

EXHIBIT A

DESCRIPTION OF ECONOMIC REVITALIZATION AREA

The Economic Revitalization Area consists of the real estate in Tipton County, Indiana legally described as follows:

Part of the Southeast Quarter of Section 9, Township 21 North, Range 4 East of the Second Principal Meridian, Tipton County, Indiana, being more particularly described as follows:

Commencing at the Southwest corner of said Southeast Quarter; thence North 89 degrees 54 minutes 05 seconds East along the south line of said Southeast Quarter 265.56 feet to southwest corner of the land of Sandman as recorded in the Office of the Tipton County Recorder in Miscellaneous Record 65, Page 509 and the POINT OF BEGINNING; thence North 02 degrees 15 minutes 35 seconds East along the west line of said land of Sandman 1056.56 feet to the southwest corner of the land of Gish recorded as Instrument Number 20151019; thence North 00 degrees 19 minutes 00 seconds East along the west line of the land of Gish 485.17 feet; thence North 90 degrees 00 minutes 00 seconds East 905.70 feet; thence South 00 degrees 05 minutes 55 seconds 1539.27 feet to a south line of said Southeast Quarter; thence South 89 degrees 54 minutes 05 seconds West along said south line 952.69 feet to the POINT OF BEGINNING, containing in all 32.667 acres more or less.

EXHIBIT B

ADDENDUM TO RESOLUTION CC2018-11

The Tipton County Council has imposed the following conditions:

1. A landscaping plan for the area between the State Road 28 Right-of-Way and the perimeter fence must be prepared and approved by the Tipton County Council.
2. Installation of a monumental, ground-based, sign that includes an element of masonry; either brick or stone, or a combination.
3. Entry to the gated area of the facility is a hard surface road; either blacktop or concrete.

A reiteration of the details of the solar project was given by IMPA project manager Emily Williams. Discussion ensued.

Motion by Councilman Leffler to approve Resolution CC2018-11. Second by Councilman Ashley with conditions listed in Exhibit B above. Further discussion ensued. Motion carries on Resolution CC2018-11, with the conditions listed in Exhibit B, for a ten-year tax abatement. Vote to approve was unanimous.

Minutes for March 20, 2018

Motion by Councilwoman Tragesser to table the March 20, 2018 minutes. Second by Councilman Ashley. Motion carries.

Windfall Properties Tax Abatement for 2018 pay 2019

Motion by Councilman Henderson to approve the tax abatement for Windfall Properties for 2008 pay 2019. Second by Councilwoman Wilson. Motion carries.

Minutes for May 14-15, 2018 Joint Meeting of Board of Commissioners, County Council and Redevelopment Commission

Motion by Councilman Leffler to approve the minutes for May 14-15, 2018.
Second by Councilman Ashley. Motion carries.

Minutes for Special Meeting May 29, 2018

Motion by Councilman Henderson to approve the minutes for May 29, 2018.
Second by Councilwoman Wilson. Motion carries

Memorandum of Executive Session May 15, 2018

Motion by Councilwoman Wilson to approve the Memorandum of Executive Session for May 15, 2018. Second by Councilwoman Tragesser. Motion carries.

Jail Budget Committee

The following council members volunteered to work with H.J. Umbaugh on a five year funding plan for the new jail: Chairman – Emily Wilson, Members – Jim Leffler and Helen Tragesser.

Budget Workshops with Department Heads

Budget workshops with department heads are tentatively scheduled for the week of July 23, 2018.

County Budget for 2019

The public hearing for the county budget is set for September 4, 2018. Budget adoption is set for September 18, 2018.

Council Comments – none

Public Comments

Rex Boyer from Tipton Municipal Utilities thanked the County Council for their work on the IMPA project. He stated that it has taken four years to get to this point.

Motion by Councilman Ashley to adjourn. Second by Councilman Leffler. Motion carries.

Approved this 17th day of July, 2018

Beth Roach, President

Helen Tragesser, Vice President

Dennis Henderson, member

Jeff Hoover, member

James F. Leffler, member

James D. Ashley, member

Emily Wilson, member

Attest:

Gregg A. Townsend, Tipton County Auditor
Secretary to the Tipton County Council
Submitted by Gregg A. Townsend