

Tipton County Council Meeting

Special Meeting 5-29-18

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

Others Present: Lou Ann Millett, Brent Snow, Kirk Retherford, Vicky Boyd, Brian DellaRosa, Rex Boyer, Steve Raber, Dick Klein, Jim Mullins, Mark R. Regnier, Betsy Townsend

The meeting was opened with the Pledge of Allegiance.

Hartley Grain Abatement – Public Hearing

The public Hearing for tax abatement for Hartley Grain was opened by President Roach. There was no public comment.

Motion by Councilman Henderson to close the public hearing. Second by Councilman Hoover. Motion carries.

Indiana Municipal Power Agency Abatement (IMPA)– Public Hearing

Jack Alvey, Chief Operating Officer for IMPA presented detailed information about the proposed solar energy project. There was no public comment.

Motion by Councilman Leffler to close the public hearing. Second by Councilwoman Wilson. Motion carries.

President Roach opened the public meeting.

Motion by Councilwoman Tragesser to amend the agenda to include Farm & Home Publishing Resolution CC2018-13.

Resolution CC2018-12 Hartley Grain Abatement

Resolution CC2018-12

A RESOLUTION CONFIRMING THE ADOPTION OF A DECLARATORY RESOLUTION DESIGNATING AN ECONOMIC REVITALIZATION AREA ON APPLICATION OF HARTLEY GRAIN CO., INC.

WHEREAS, the Tipton County Council, Tipton County, Indiana, (hereafter the “Council”) on the 15th day of May, 2018 by Resolution CC-2018-10, declared an “Economic Revitalization Area (“ERA Resolution”) for Hartley Grain Co., Inc. and set a public hearing for said request for May 29, 2018 at 7:00 p.m. in the John Tipton Room, Tipton County Courthouse, and

Whereas, said property encompasses the following real estate as described as approximately 0.66 acres measuring 230’ by 125’ at the widest point of the layout attached as Exhibit A. located in NW quarter of Section 31, Township 22 North, Range 6 East and more commonly known as: 100 S. Cobb Street, Elwood, Indiana 46036; and,

WHEREAS, Hartley Grain Company, Incorporated, (hereafter “Hartley Grain”) situated in Tipton County, Indiana, will be completing real estate improvements and purchasing new manufacturing equipment which will retain current jobs in Tipton County, Indiana and be an economic benefit to Tipton County; and,

WHEREAS, pursuant to I.C. Section 6-1.1-12.1-2 (j) (1) the Council does not have to re designate the same area as an economic revitalization area with each additional Statement of Benefits (hereafter “Statement of Benefits” or “SB-1’s”) which may be filed; and,

WHEREAS, Hartley Grain has filed with the Council, two (2) SB-1’s on the forms provided for and approved by the Department of Local Government Finance and has provided this Council with a presentation in support thereof; and,

WHEREAS, the Council is satisfied that the SB-1’s meet the requirements of the Indiana Code and of Tipton County, Indiana.

NOW THEREFORE, BE IT RESOLVED:

Section 1. That the matters and things cited in the preamble hereof are hereby adopted and made a part of this Resolution by incorporation and reference as if repeated in full.

Section 2. That the Council hereby determines:

- a) That the additional number of individuals who will be employed, or those whose employment will be retained, the annual salaries of those individuals, the value of improvements to the real estate and the purchases of equipment
- b) described in the SB-1’s are benefits which can reasonably be expected to result from the project.
- c) That benefits of the proposed project and acquisitions as set forth in the SB-1’s justify the deductions which will occur as a result of this Resolution.
- d) That as a result of the above referenced statutes and the previously adopted ERA Resolution, the Council determines that the ERA Resolution be modified to permit Hartley Grain a ____ year deduction relative to its purchase of new equipment and improvements to the real estate Deduction allowed under I.C. § 6-1.1-12.1-4.5 and in compliance of I.C. § 6-1.1-12.1-1 *et seq* as scheduled.
- e) That the location of the new construction and new equipment as described in the SB-1’s are within the previously established ERA.
- f) That the SB-1’s filed by Hartley Grain relative to its purchase of new manufacturing equipment and improvements to real estate meet the requirements of this Council and should be approved as submitted.
- g) The ERA designation shall terminate in ____ years on the 29th day of May, 20__.

Section 3. The Council hereby accepts and approves the SB-1’s submitted by Hartley Grain dated April 16, 2018 relative to its purchase of new manufacturing equipment and improvements to real estate, and hereby authorizes the request for Tax Abatement.

Section 4. That said SB-1’s for Personal Property and Real Estate Improvements shall be treated as confidential in the manner provided by law.

Section 5. This Resolution shall be in full force and effect after its adoption by the Council.

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

Beth A. Roach
President, Tipton County Council

Jeff Hoover

Dennis Henderson

Jim Ashley

Emily Wilson

Jim Leffler

Helen Tragesser

ATTEST:

Gregg A. Townsend, Auditor
Tipton County, Indiana

Motion by Councilman Henderson to approve CC2018-12 with seven (7) year abatement.

Second by Councilman Hoover. Motion carries.

Resolution CC2018-11 IMPA Tax Abatement

**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 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.

Discussion ensued.

Motion by Councilman Leffler to table to June 19, 2018 meeting. Second by Councilwoman Wilson. Motion carries.

Board of Commissioner President Mullins stated that the project must go before the Big Cicero Creek Drainage Board, whose next meeting will be on June 13, 2018.

Hartley Grain Abatement for 2018 pay 2019

Motion by Councilman Hoover to approve the Hartley Grain 2018 pay 2019 abatement. Second by Councilman Leffler. Motion carries.

Windfall Properties (High Performance Alloys – Windfall) Abatement for 2018/ pay 2019

This application for abatement was tabled for review.

FCA (Chrysler) Abatement for 2018 pay 2019

Motion by Councilman Hoover to approve the FCA 2018 pay 2019 abatement. Second by Councilman Henderson. Motion carries.

Pioneer Abatements for 2018 pay 2019 – Two Abatements

Motion by Councilman Henderson to approve the both Pioneer 2018 pay 2019 abatements. Second by Councilman Hoover. Motion carries.

Wildcat Windfarm I (Utility Distributable) and EC& R O&M (Real Estate) Abatements for 2018 pay 2019

Motion by Councilman Henderson to approve the both Pioneer 2018 pay 2019 abatements. Second by Councilman Ashley. Motion carries.

RESOLUTION # CC2018-13

**A RESOLUTION OF THE TIPTON COUNTY COUNCIL
AUTHORIZING THE RELEASE OF INFORMATION
TO FARM AND HOME PUBLISHERS**

WHEREAS, the Tipton County Council (“Council”), did adopt, on June 17, 2003, Ordinance number 2003-04, establishing fees and other regulations for duplication of Tipton County public records; and,

WHEREAS, Farm and Home Publishers desire to access certain public records of the Tipton County Assessor for the purposes of compiling property records in a particular mass format; and,

WHEREAS, all the records requested by Farm and Home Publishers are already accessible to the public; and,

WHEREAS, pursuant to SECTION 7 of Ordinance 2003-04, only those person authorized by Tipton County may access and use such records; and,

WHEREAS, instead of amending 2003-04 at this time, the Council desires to make an exception and provide Farm and Home Publishers the requested information.

NOW THEREFORE, in exchange for Farm & Home providing, free of charge, (1) a Plat book to all rural households, (2) a page in the book for count contact information, (3) extra books for the courthouse, and (4) a large map of the county; the Council does now authorize the Tipton County Assessor to release information requested by Farm and Home Publishers without paying those fees or costs required by Ordinance number 2003-04, for the purpose of compiling a plat book and related property ownership information, provided that only that information which is already accessible to the public be released to Farm & Home.

BE IT SO RESOLVED, THIS _____ DAY OF _____, 2018.

TIPTON COUNTY COUNCIL BY:

Beth Roach

Jeff Hoover

Dennis Henderson

James Ashley

Emily Wilson

James Leffler

Helen Tragesser

Attest:

Gregg A. Townsend

Tipton County Auditor

Prepared by Mark R. Regnier

Motion by Councilman Leffler to approve Resolution CC2018-13, as described. Second by Councilman Henderson. Motion carries.

Councilman Hoover suggested advertising the Live-Stream in the Plat/Directory books.

Motion by Councilwoman Tragesser to adjourn. Second by Councilman Henderson. Motion carries.

Approved this 19th day of June, 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