

STATE OF INDIANA

BEFORE THE TOWN COUNCIL OF SELLERSBURG, INDIANA

RESOLUTION NO. 2020 – R – 006**A RESOLUTION APPROVING STATEMENT OF BENEFITS FOR PERSONAL
PROPERTY AND GRANTING OF TAX ABATEMENT**

WHEREAS, this Town Council of Sellersburg, Indiana (“Council”) is the town legislative body of the town and the President of the town council is the town executive pursuant to Ind. Code § 36-5-2 *et seq.*; and,

WHEREAS, pursuant to Ind. Code § 36-5-2-9, the legislative body may adopt ordinances and resolutions for the performance of functions of the town; and,

WHEREAS, Owings Patterns (“Owner”) has petitioned this Council for a tax abatement of personal property taxes to be assessed on a Sencrop Inline Thermoformer Series 2500 located at 3011 Progress Way, Sellersburg, IN 47172; and,

WHEREAS, the Owner has submitted a Statement of Benefits on the form prescribed by the Department of Local Government Finance for such purpose, which includes a description and estimate of cost for the personal property and an estimated start and completion date; and,

WHEREAS, this Council has previously determined that the area of the Sellersburg Industrial Park qualifies as an economic revitalization area pursuant to Ind. Code § 6-1.1-12.1-5 *et seq.*; and,

WHEREAS, this Council has previously reviewed the Statement of Benefits and incorporates it herein (*See Exhibit “A”*).

NOW, THEREFORE BE IT RESOLVED by the Town Council as follows:

1. That all information and all required forms have been filed by Owings Pattern and the benefits described in such information can be reasonably expected to result.

2. That the totality of benefits for the new personal property are sufficient to justify the deduction.
3. The Town Council hereby approves the application for deduction presented in the Statement of Benefits filed by Owings Pattern and said company shall be entitled to deductions for a period of five (5) years for said personal property

YEAR	PERSONAL PROPERTY ABATEMENT
1	100%
2	80%
3	60%
4	40%
5	20%

and pursuant to Ind. Code § 6-1.1-12.1 *et seq.*, with the timely filing and perfection thereof with the Clark County Auditor's Office.

4. The Town Council President is hereby authorized to execute any and all documents, including a statement of benefits form outside of a public meeting to facilitate the intent of this resolution.

This Resolution shall be in full force and effect after its adoption by the Town Council of Sellersburg, Indiana.

[Signature page to follow]

So Resolved this 14th day of September, 2020

Brad Amos
Brad Amos
Council President

Brad Amos
Council President

Matthew Czarnecki
Matthew Czarnecki
Council Vice President

Matthew Czarnecki
Council Vice President

Terry Langford
Terry Langford
Council Member

Terry Langford
Council Member

Scott McVoy
Scott McVoy
Council Member

Scott McVoy
Council Member

Randall Mobley
Randall Mobley
Council Member

Randall Mobley
Council Member

Michelle D. Miller
Attested by: Michelle Miller
Sellersburg Clerk-Treasurer


**STATEMENT OF BENEFITS
PERSONAL PROPERTY**

State Form 51764 (R4 / 11-15)

Prescribed by the Department of Local Government Finance

FORM SB-1 / PP

PRIVACY NOTICE

Any information concerning the cost of the property and specific salaries paid to individual employees by the property owner is confidential per IC 6-1.1-12.1-5.1.

INSTRUCTIONS

1. This statement must be submitted to the body designating the Economic Revitalization Area prior to the public hearing if the designating body requires information from the applicant in making its decision about whether to designate an Economic Revitalization Area. Otherwise this statement must be submitted to the designating body **BEFORE** a person installs the new manufacturing equipment and/or research and development equipment, and/or logistical distribution equipment and/or information technology equipment for which the person wishes to claim a deduction.
2. The statement of benefits form must be submitted to the designating body and the area designated an economic revitalization area before the installation of qualifying abatable equipment for which the person desires to claim a deduction.
3. To obtain a deduction, a person must file a certified deduction schedule with the person's personal property return on a certified deduction schedule (Form 103-ERA) with the township assessor of the township where the property is situated or with the county assessor if there is no township assessor for the township. The 103-ERA must be filed between January 1 and May 15 of the assessment year in which new manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment is installed and fully functional, unless a filing extension has been obtained. A person who obtains a filing extension must file the form between January 1 and the extended due date of that year.
4. Property owners whose Statement of Benefits was approved, must submit Form CF-1/PP annually to show compliance with the Statement of Benefits. (IC 6-1.1-12.1-5.6)
5. For a Form SB-1/PP that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. For a Form SB-1/PP that is approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. (IC 6-1.1-12.1-17)

SECTION 1 TAXPAYER INFORMATION											
Name of taxpayer <i>Owings Patterns</i>			Name of contact person <i>Matthew Wollmann</i>								
Address of taxpayer (number and street, city, state, and ZIP code) <i>3011 Progress Way, Sellersburg IN 47172</i>				Telephone number <i>(812) 944-5577</i>							
SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT											
Name of designating body				Resolution number (s)							
Location of property <i>3011 Progress Way Sellersburg IN</i>			County <i>Clark</i>		DLGF taxing district number						
Description of manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment. (Use additional sheets if necessary.) <i>Senicorp IN Line Thermoformer Series 2500</i>				ESTIMATED							
				START DATE COMPLETION DATE							
				Manufacturing Equipment	<i>8/17/20</i>	<i>8/28/20</i>					
				R & D Equipment							
				Logist Dist Equipment							
				IT Equipment							
SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT											
Current number <i>25</i>	Salaries <i>55,162</i>	Number retained <i>25</i>	Salaries <i>55,162</i>	Number additional <i>12</i>	Salaries <i>58,178</i>						
SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT											
NOTE: Pursuant to IC 6-1.1-12.1-5.1 (d) (2) the COST of the property is confidential.		MANUFACTURING EQUIPMENT		R & D EQUIPMENT		LOGIST DIST EQUIPMENT		IT EQUIPMENT			
		COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE		
		Current values									
		Plus estimated values of proposed project		<i>44,500</i>	<i>44,500</i>						
		Less values of any property being replaced									
Net estimated values upon completion of project		<i>44,500</i>	<i>44,500</i>								
SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER											
Estimated solid waste converted (pounds)			Estimated hazardous waste converted (pounds)								
Other benefits											
SECTION 6 TAXPAYER CERTIFICATION											
I hereby certify that the representations in this statement are true.											
Signature of authorized representative <i>Robert R. Owings</i>				Date signed (month, day, year) <i>8/13/2020</i>							
Printed name of authorized representative <i>Robert R. Owings</i>				Title <i>President</i>							

FOR USE OF THE DESIGNATING BODY

We have reviewed our prior actions relating to the designation of this economic revitalization area and find that the applicant meets the general standards adopted in the resolution previously approved by this body. Said resolution, passed under IC 6-1.1-12.1-2.5, provides for the following limitations as authorized under IC 6-1.1-12.1-2.

A. The designated area has been limited to a period of time not to exceed _____ calendar years * (see below). The date this designation expires is _____. *NOTE: This question addresses whether the resolution contains an expiration date for the designated area.*

B. The type of deduction that is allowed in the designated area is limited to:

1. Installation of new manufacturing equipment;
2. Installation of new research and development equipment;
3. Installation of new logistical distribution equipment.
4. Installation of new information technology equipment;

☐ Yes ☐ No ☐ Enhanced Abatement per IC 6-1.1-12.1-18
☐ Yes ☐ No *Check box if an enhanced abatement was*
☐ Yes ☐ No *approved for one or more of these types.*
☐ Yes ☐ No

C. The amount of deduction applicable to new manufacturing equipment is limited to \$ _____ cost with an assessed value of \$ _____. (One or both lines may be filled out to establish a limit, if desired.)

D. The amount of deduction applicable to new research and development equipment is limited to \$ _____ cost with an assessed value of \$ _____. (One or both lines may be filled out to establish a limit, if desired.)

E. The amount of deduction applicable to new logistical distribution equipment is limited to \$ _____ cost with an assessed value of \$ _____. (One or both lines may be filled out to establish a limit, if desired.)

F. The amount of deduction applicable to new information technology equipment is limited to \$ _____ cost with an assessed value of \$ _____. (One or both lines may be filled out to establish a limit, if desired.)

G. Other limitations or conditions (specify) _____

H. The deduction for new manufacturing equipment and/or new research and development equipment and/or new logistical distribution equipment and/or new information technology equipment installed and first claimed eligible for deduction is allowed for:

☐ Year 1 ☐ Year 2 ☐ Year 3 ☐ Year 4 ☐ Year 5 ☐ Enhanced Abatement per IC 6-1.1-12.1-18
☐ Year 6 ☐ Year 7 ☐ Year 8 ☐ Year 9 ☐ Year 10 *Number of years approved: _____*
(Enter one to twenty (1-20) years; may not exceed twenty (20) years.)

I. For a Statement of Benefits approved after June 30, 2013, did this designating body adopt an abatement schedule per IC 6-1.1-12.1-17? ☐ Yes ☐ No
 If yes, attach a copy of the abatement schedule to this form.
 If no, the designating body is required to establish an abatement schedule before the deduction can be determined.

Also we have reviewed the information contained in the statement of benefits and find that the estimates and expectations are reasonable and have determined that the totality of benefits is sufficient to justify the deduction described above.

Approved by: (signature and title of authorized member of designating body)	Telephone number ()	Date signed (month, day, year)
Printed name of authorized member of designating body	Name of designating body	
Attested by: (signature and title of attester)	Printed name of attester	

* If the designating body limits the time period during which an area is an economic revitalization area, that limitation does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years that is less than the number of years designated under IC 6-1.1-12.1-17.

IC 6-1.1-12.1-17

Abatement schedules

Sec. 17. (a) A designating body may provide to a business that is established in or relocated to a revitalization area and that receives a deduction under section 4 or 4.5 of this chapter an abatement schedule based on the following factors:

- (1) The total amount of the taxpayer's investment in real and personal property.
- (2) The number of new full-time equivalent jobs created.
- (3) The average wage of the new employees compared to the state minimum wage.
- (4) The infrastructure requirements for the taxpayer's investment.

(b) This subsection applies to a statement of benefits approved after June 30, 2013. A designating body shall establish an abatement schedule for each deduction allowed under this chapter. An abatement schedule must specify the percentage amount of the deduction for each year of the deduction. An abatement schedule may not exceed ten (10) years.

(c) An abatement schedule approved for a particular taxpayer before July 1, 2013, remains in effect until the abatement schedule expires under the terms of the resolution approving the taxpayer's statement of benefits.

**COMPLIANCE WITH STATEMENT OF BENEFITS
PERSONAL PROPERTY**

State Form 51765 (R4 / 11-16)

Prescribed by the Department of Local Government Finance

FORM CF-1 / PP**PRIVACY NOTICE**This form contains information
confidential pursuant to
IC 6-1.1-35-9 and IC 6-1.1-12.1-5.6.

- INSTRUCTIONS:**
1. Property owners whose Statement of Benefits was approved must file this form with the local Designating Body to show the extent to which there has been compliance with the Statement of Benefits. (IC 6-1.1-12.1-5.6)
 2. This form must be filed with the Form 103-ERA Schedule of Deduction from Assessed Value between January 1 and May 15 of each year, unless a filing extension under IC 6-1.1-3.7 has been granted. A person who obtains a filing extension must file between January 1 and the extended due date of each year.
 3. With the approval of the designating body, compliance information for multiple projects may be consolidated on one (1) compliance (CF-1).

SECTION 1 TAXPAYER INFORMATION								
Name of taxpayer <i>Owings Patterns</i>						County <i>Clark</i>		
Address of taxpayer (number and street, city, state, and ZIP code) <i>3011 Progress Way, Sellersburg, IN 47172</i>						DLGF taxing district number		
Name of contact person <i>Matthew Wollmann</i>						Telephone number <i>(812) 944-5577</i>		
SECTION 2 LOCATION AND DESCRIPTION OF PROPERTY								
Name of designating body				Resolution number		Estimated start date (month, day, year)		
Location of property <i>3011 Progress Way, Sellersburg, IN 47172</i>						Actual start date (month, day, year)		
Description of new manufacturing equipment, or new research and development equipment, or new information technology equipment, or new logistical distribution equipment to be acquired. <i>Sencorp In Line Thermoformer Series 2500</i>						Estimated completion date (month, day, year)		
						Actual completion date (month, day, year)		
SECTION 3 EMPLOYEES AND SALARIES								
EMPLOYEES AND SALARIES						AS ESTIMATED ON SB-1		ACTUAL
Current number of employees <i>25</i>						<i>25</i>		
Salaries <i>5</i>						<i>55162</i>		
Number of employees retained						<i>25</i>		
Salaries						<i>55162</i>		
Number of additional employees						<i>12</i>		
Salaries						<i>58,178</i>		
SECTION 4 COST AND VALUES								
	MANUFACTURING EQUIPMENT		R & D EQUIPMENT		LOGIST DIST EQUIPMENT		IT EQUIPMENT	
AS ESTIMATED ON SB-1	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE
Values before project								
Plus: Values of proposed project	<i>445,000</i>	<i>445,000</i>						
Less: Values of any property being replaced								
Net values upon completion of project	<i>445,000</i>	<i>445,000</i>						
ACTUAL	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE
Values before project								
Plus: Values of proposed project								
Less: Values of any property being replaced								
Net values upon completion of project								
NOTE: The COST of the property is confidential pursuant to IC 6-1.1-12.1-5.6(c).								
SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER								
WASTE CONVERTED AND OTHER BENEFITS						AS ESTIMATED ON SB-1		ACTUAL
Amount of solid waste converted								
Amount of hazardous waste converted								
Other benefits:								
SECTION 6 TAXPAYER CERTIFICATION								
I hereby certify that the representations in this statement are true.								
Signature of authorized representative <i>[Signature]</i>				Title <i>President</i>		Date signed (month, day, year) <i>8/13/2020</i>		

OPTIONAL: FOR USE BY A DESIGNATING BODY WHO ELECTS TO REVIEW THE COMPLIANCE WITH STATEMENT OF BENEFITS (FORM CF-1)
THAT WAS APPROVED AFTER JUNE 30, 1991.

INSTRUCTIONS: (IC 6-1.1-12.1-5.9)

1. This page does not apply to a Statement of Benefits filed before July 1, 1991; that deduction may not be terminated for a failure to comply with the Statement of Benefits.
2. Within forty-five (45) days after receipt of this form, the designating body may determine whether or not the property owner has substantially complied with the Statement of Benefits.
3. If the property owner is found **NOT** to be in substantial compliance, the designating body shall send the property owner written notice. The notice must include the reasons for the determination and the date, time and place of a hearing to be conducted by the designating body. If a notice is mailed to a property owner, a copy of the written notice will be sent to the County Assessor and the County Auditor.
4. Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable effort to substantially comply with the Statement of Benefits and whether any failure to substantially comply was caused by factors beyond the control of the property owner.
5. If the designating body determines that the property owner has **NOT** made reasonable effort to comply, then the designating body shall adopt a resolution terminating the deduction. The designating body shall immediately mail a certified copy of the resolution to: (1) the property owner; (2) the County Auditor; and (3) the County Assessor.

We have reviewed the CF-1 and find that:

- ☐ the property owner **IS** in substantial compliance
- ☐ the property owner **IS NOT** in substantial compliance
- ☐ other (specify) _____

Reasons for the determination (attach additional sheets if necessary)

Signature of authorized member

Date signed (month, day, year)

Attested by:

Designating body

If the property owner is found not to be in substantial compliance, the property owner shall receive the opportunity for a hearing. The following date and time has been set aside for the purpose of considering compliance.

Time of hearing

- ☐ AM
☐ PM

Date of hearing (month, day, year)

Location of hearing

HEARING RESULTS (to be completed after the hearing)

☐ Approved

☐ Denied (see instruction 5 above)

Reasons for the determination (attach additional sheets if necessary)

Signature of authorized member

Date signed (month, day, year)

Attested by:

Designating body

APPEAL RIGHTS [IC 6-1.1-12.1-5.9(e)]

A property owner whose deduction is denied by the designating body may appeal the designating body's decision by filing a complaint in the office of the clerk of Circuit or Superior Court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner.