

RESOLUTION NUMBER 16-116

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF WESTFIELD, INDIANA FINDING THAT PROPERTY OWNERS ARE IN SUBSTANTIAL COMPLIANCE FOR TAX ABATEMENT PURPOSES

WHEREAS, pursuant to Indiana Code 6-1.1-12.1-1, *et. seq.* (the "Act"), the City of Westfield, Indiana (the "City") by and through its Common Council acting in its capacity as the fiscal body of the City and acting as the designating body identified in the Act (the "Council") has the right and opportunity to abate the payment of real property taxes for real estate located within an area declared by the Council to be an Economic Revitalization Area and to also abate the payment of personal property taxes within the Economic Revitalization Area;

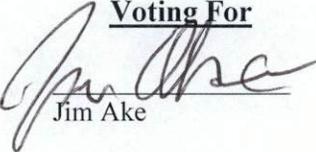
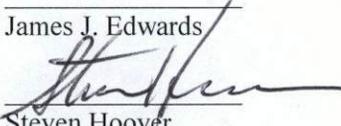
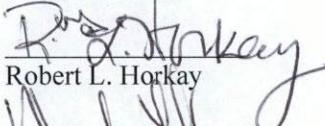
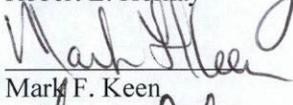
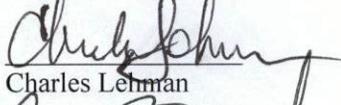
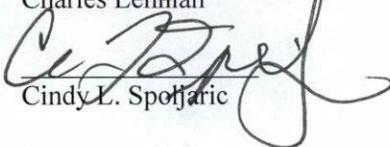
WHEREAS, pursuant to the Act, not later than forty-five (45) days after receipt of the Compliance with Statement of Benefits forms ("Form CF-1"), attached hereto as Exhibit A, the Council may determine whether the property owners have substantially complied with the Statement of Benefits forms ("Form SB-1") previously approved by the Council.

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF WESTFIELD, INDIANA AS FOLLOWS:

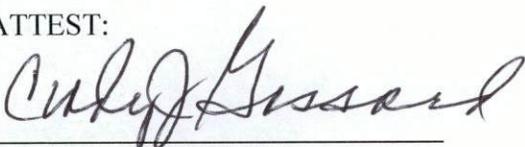
- SECTION I.** The Council has reviewed Exhibit A and has found that the property owner is in substantial compliance with their Form SB-1.
- SECTION II.** The President of the Council is hereby authorized to certify compliance with the Form SB-1.
- SECTION III.** The City's administrative staff is hereby directed to file the certified Form CF-1 with the appropriate Hamilton County office on behalf of the Council.
- SECTION IV.** This Resolution shall be in full force and effect immediately upon its adoption.

ADOPTED AND PASSED THIS 13 DAY OF June 2016, BY THE WESTFIELD COMMON COUNCIL, HAMILTON COUNTY, INDIANA.

WESTFIELD COMMON COUNCIL

<u>Voting For</u>	<u>Voting Against</u>	<u>Abstain</u>
 Jim Ake	_____ Jim Ake	_____ Jim Ake
_____ James J. Edwards	_____ James J. Edwards	_____ James J. Edwards
 Steven Hoover	_____ Steven Hoover	_____ Steven Hoover
 Robert L. Horkay	_____ Robert L. Horkay	_____ Robert L. Horkay
 Mark F. Keen	_____ Mark F. Keen	_____ Mark F. Keen
 Charles Lehman	_____ Charles Lehman	_____ Charles Lehman
 Cindy L. Spoljaric	_____ Cindy L. Spoljaric	_____ Cindy L. Spoljaric

ATTEST:



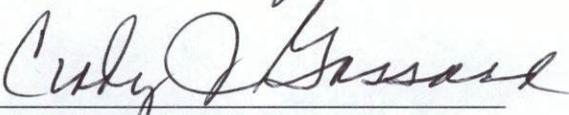
Cindy J. Gossard, Clerk-Treasurer

THIS INSTRUMENT PREPARED BY Kevin M. Todd, AICP, City of Westfield

Return Document to: Cindy Gossard, City of Westfield, 130 Penn Street, Westfield, IN 46074

I affirm, under the penalties for perjury, that I have taken reasonable care to redact each and every Social Security number from this document, unless it is required by law. Kevin M. Todd, AICP

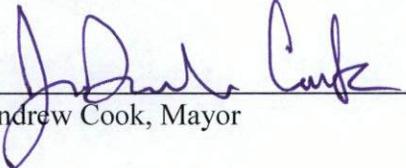
I hereby certify that RESOLUTION 16-116 was delivered to the Mayor of Westfield
on the 14 day of June, 2016, at 8:00 pm



Cindy J. Gossard, Clerk-Treasurer

I hereby APPROVE Resolution 16-116

this _____ day of _____, 2016.



J. Andrew Cook, Mayor

I hereby VETO Resolution 16-116

this _____ day of _____, 2016.

J. Andrew Cook, Mayor

EXHIBIT A

AgRelilant Genetics, LLC

Real Property



**COMPLIANCE WITH STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS**

State Form 51766 (R3 / 2-13)
Prescribed by the Department of Local Government Finance

20__ PAY 20__
FORM CF-1 / Real Property

PRIVACY NOTICE
The cost and any specific individual's salary information is confidential; the balance of the filing is public record per IC 6-1.1-12.1-5.1 (c) and (d).

INSTRUCTIONS:

1. This form does not apply to property located in a residentially distressed area or any deduction for which the Statement of Benefits was approved before July 1, 1991.
2. Property owners must file this form with the county auditor and the designating body for their review regarding the compliance of the project with the Statement of Benefits (Form SB-1/Real Property).
3. This form must accompany the initial deduction application (Form 322/RE) that is filed with the county auditor.
4. This form must also be updated each year in which the deduction is applicable. It is filed with the county auditor and the designating body before May 15, or by the due date of the real property owner's personal property return that is filed in the township where the property is located. (IC 6-1.1-12.1-5.1(b))
5. With the approval of the designating body, compliance information for multiple projects may be consolidated on one (1) compliance form (Form CF-1/Real Property).

SECTION 1 TAXPAYER INFORMATION	
Name of taxpayer AgReliant Genetics, LLC	County Hamilton
Address of taxpayer (number and street, city, state, and ZIP code) 1122 E. 169th Street, Westfield, IN 46074	DLGF taxing district number
Name of contact person Katherine Mayberry, Esq.	Telephone number (317) 896-5552

SECTION 2 LOCATION AND DESCRIPTION OF PROPERTY		
Name of designating body City of Westfield, Indiana	Resolution number 15-104	Estimated start date (month, day, year) May 1, 2015
Location of property 1122 E. 169th Street		Actual start date (month, day, year) July 1, 2015
Description of real property improvements Rehabilitation of existing structures to become corporate headquarters.		Estimated completion date (month, day, year) June 1, 2016
		Actual completion date (month, day, year)

SECTION 3 EMPLOYEES AND SALARIES			
EMPLOYEES AND SALARIES		AS ESTIMATED ON SB-1	ACTUAL
Current number of employees		54	65
Salaries		\$4,900,000	\$6,471,548
Number of employees retained			54
Salaries			\$5,449,518
Number of additional employees		31	11
Salaries		\$2,290,000	\$1,022,030

SECTION 4 COST AND VALUES		
COST AND VALUES	REAL ESTATE IMPROVEMENTS	
AS ESTIMATED ON SB-1	COST	ASSESSED VALUE
Values before project		1,239,800
Plus: Values of proposed project		3,000,000
Less: Values of any property being replaced		748,600
Net values upon completion of project		3,491,200
ACTUAL	COST	ASSESSED VALUE
Values before project		
Plus: Values of proposed project	6,869,000	
Less: Values of any property being replaced		
Net values upon completion of project		

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 	Title VP + CFO	Date signed (month, day, year) 05-16-2016

**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 6-1.1-12.1-5.1 and IC 6-1.1-12.1-5.9)

1. Not later than 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 (Form SB-1/Real Property).
2. 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. The date of this hearing may not be more than thirty (30) days after the date this notice is mailed. A copy of the notice may be sent to the county auditor and the county assessor.
3. Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable efforts to substantially comply with the Statement of Benefits (Form SB-1/Real Property) and whether any failure to substantially comply was caused by factors beyond the control of the property owner.
4. If the designating body determines that the property owner has **NOT** made reasonable efforts to comply, then the designating body shall adopt a resolution terminating the property owner's deduction. If the designating body adopts such a resolution, the deduction does not apply to the next installment of property taxes owed by the property owner or to any subsequent installment of property taxes. 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. (Hearing must be held within thirty (30) days of the date of mailing of this notice.)

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 4 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 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.



APPLICATION FOR DEDUCTION FROM ASSESSED VALUATION OF STRUCTURES IN ECONOMIC REVITALIZATION AREAS (ERA)

State Form 18379 (R12 / 1-14)

Prescribed by the Department of Local Government Finance

20__ PAY 20__

FORM 322 / RE

INSTRUCTIONS:

- This form is to be filed in person or by mail with the County Auditor of the county in which the property is located.
- To obtain this deduction, a Form 322 / RE must be filed with the County Auditor before May 10 in the year in which the addition to assessed valuation (or new assessment) is made, or not later than thirty (30) days after the assessment notice is mailed to the property owner if it was mailed after April 10. If the property owner misses the May 10 deadline in the initial year of assessment, he can apply between March 1 and May 10 of a subsequent year for the remainder of the abatement term. (See also IC 6-1.1-12.1-11.3 concerning the failure to file a timely application.)
- A copy of the Form 11, the approved Form SB-1 / Real Property, the resolution adopted by the designating body, and the Form CF-1 / Real Property must be attached to this application.
- The Form CF-1 / Real Property must be updated annually and provided to the County Auditor and the designating body for each assessment year in which the deduction is applicable.
- Please see IC 6-1.1-12.1 for further instructions.
- Taxpayer completes Sections I, II and III below.
- If property located in an economic revitalization area is also located in an allocation area as defined in IC 36-7-14-39 or IC 36-7-15.1-26, an application for the property tax deduction may not be approved unless the Commission that designated the allocation area adopts a resolution approving the application (IC 6-1.1-12.1-2(k)).
- Except for deductions related to redevelopment or rehabilitation of real property in a county containing a consolidated city, a deduction for the redevelopment or rehabilitation of real property may not be approved for the following facilities (IC 6-1.1-12.1-3):
 - Private or commercial golf course
 - Country club
 - Massage parlor
 - Tennis club
 - Skating facility, including roller skating, skateboarding or ice skating
 - Racquet sport facility (including handball or racquet ball court)
 - Hot tub facility
 - Suntan facility
 - Racetrack
 - Any facility, the primary purpose of which is (a) Retail food and beverage service; (b) Automobile sales or service; or (c) other retail; (unless the facility is located in an economic development-target area established under IC 6-1.1-12.1-7).
 - Residential, unless the facility is a multi-family facility that contains at least 20% of the units available for use by low and moderate income individuals or unless the facility is located in an economic development target area established under IC 6-1.1-12.1-7, or the area is designated as a residentially distressed area which is required to meet conditions as cited in IC 6-1.1-12.1-2 (c) (1 & 2).
 - Package liquor store [see IC 6-1.1-12.1 - 3(e)(12)]

SECTION I - DESCRIPTION OF PROPERTY			
The owner hereby applies to the County Auditor for a deduction pursuant to IC 6-1.1-12.1-5 beginning with the assessment date March 1, 20 <u>16</u> .			
County Hamilton	Township Westfield	DLGF taxing district number	Key number
Name of owner AgReliant Genetics, LLC		Legal description from Form 11	
Property address (number and street, city, state, and ZIP code) 1122 E. 169th St.			Date of Form 11 (month, day, year)
Type of structure Office Building			Use of structure Commercial Offices
Governing body that approved ERA designation City of Westfield, Indiana		Date ERA designation approved (month, day, year) 2/9/2016	Resolution number 15-104
SECTION II - VERIFICATION OF OWNER OR REPRESENTATIVE			
Signature of owner or representative (I hereby certify that the representations on this application are true.) 			Date signed (month, day, year) 5/16/2016
Printed name of owner or representative Edward Germain, VP and CFO		Address (number and street, city, state, and ZIP code) 1122 E. 169th Street, Westfield, IN 46074	
SECTION III - STRUCTURES			AUDITOR'S USE
A. Rehabilitation structure	1. Assessed valuation AFTER rehabilitation	\$	
	2. Assessed valuation BEFORE rehabilitation	\$	1,239,800.00
	3. Difference in assessed valuation (Line 1 minus Line 2)	\$	
	4. Assessed valuation eligible for deduction (for the increase in AVV from the rehabilitation, not including the increase in AVV from the reassessment of the entire structure)	\$	
B. New structure	1. Assessed valuation	\$	
	2. Assessed valuation eligible for deduction	\$	
SECTION IV - VERIFICATION OF ASSESSING OFFICIAL			
I verify that the above described structure was assessed and the owner was notified on _____ with the effective date of the assessment being March 1, 20 _____ and that the assessed valuations in Section III are correct.			
Signature of Assessing Official		Printed name of assessing official	Date (month, day, year)

CONTINUED ON THE REVERSE SIDE

SECTION V - FOR AREAS, EXCEPT FOR A RESIDENTIALLY DISTRESSED AREA, WHERE THE STATEMENT OF BENEFITS WAS APPROVED BEFORE JULY 1, 2013 - DEDUCTION SCHEDULE PER IC 6-1.1-12.1-17

YEAR OF DEDUCTION / ASSESSED VALUE / PERCENTAGE / DEDUCTION**	YEAR OF DEDUCTION / ASSESSED VALUE / PERCENTAGE / DEDUCTION**
<p>(1) For deductions allowed over a 1 year period:</p> <p>1 20__ pay 20__ \$_____ 100% * ___% \$_____</p>	<p>(8) For deductions allowed over a eight (8) year period:</p> <p>1 20__ pay 20__ \$_____ 100% * ___% \$_____</p> <p>2 20__ pay 20__ \$_____ 88% * ___% \$_____</p> <p>3 20__ pay 20__ \$_____ 75% * ___% \$_____</p> <p>4 20__ pay 20__ \$_____ 63% * ___% \$_____</p> <p>5 20__ pay 20__ \$_____ 50% * ___% \$_____</p> <p>6 20__ pay 20__ \$_____ 38% * ___% \$_____</p> <p>7 20__ pay 20__ \$_____ 25% * ___% \$_____</p> <p>8 20__ pay 20__ \$_____ 13% * ___% \$_____</p>
<p>(2) For deductions allowed over a two (2) year period:</p> <p>1 20__ pay 20__ \$_____ 100% * ___% \$_____</p> <p>2 20__ pay 20__ \$_____ 50% * ___% \$_____</p>	<p>(9) For deductions allowed over a nine (9) year period:</p> <p>1 20__ pay 20__ \$_____ 100% * ___% \$_____</p> <p>2 20__ pay 20__ \$_____ 88% * ___% \$_____</p> <p>3 20__ pay 20__ \$_____ 77% * ___% \$_____</p> <p>4 20__ pay 20__ \$_____ 66% * ___% \$_____</p> <p>5 20__ pay 20__ \$_____ 55% * ___% \$_____</p> <p>6 20__ pay 20__ \$_____ 44% * ___% \$_____</p> <p>7 20__ pay 20__ \$_____ 33% * ___% \$_____</p> <p>8 20__ pay 20__ \$_____ 22% * ___% \$_____</p> <p>9 20__ pay 20__ \$_____ 11% * ___% \$_____</p>
<p>(3) For deductions allowed over a three (3) year period:</p> <p>1 20__ pay 20__ \$_____ 100% * ___% \$_____</p> <p>2 20__ pay 20__ \$_____ 66% * ___% \$_____</p> <p>3 20__ pay 20__ \$_____ 33% * ___% \$_____</p>	<p>(10) For deductions allowed over a ten (10) year period:</p> <p>1 20__ pay 20__ \$_____ 100% * ___% \$_____</p> <p>2 20__ pay 20__ \$_____ 95% * ___% \$_____</p> <p>3 20__ pay 20__ \$_____ 80% * ___% \$_____</p> <p>4 20__ pay 20__ \$_____ 65% * ___% \$_____</p> <p>5 20__ pay 20__ \$_____ 50% * ___% \$_____</p> <p>6 20__ pay 20__ \$_____ 40% * ___% \$_____</p> <p>7 20__ pay 20__ \$_____ 30% * ___% \$_____</p> <p>8 20__ pay 20__ \$_____ 20% * ___% \$_____</p> <p>9 20__ pay 20__ \$_____ 10% * ___% \$_____</p> <p>10 20__ pay 20__ \$_____ 5% * ___% \$_____</p>
<p>(4) For deductions allowed over a four (4) year period:</p> <p>1 20__ pay 20__ \$_____ 100% * ___% \$_____</p> <p>2 20__ pay 20__ \$_____ 75% * ___% \$_____</p> <p>3 20__ pay 20__ \$_____ 50% * ___% \$_____</p> <p>4 20__ pay 20__ \$_____ 25% * ___% \$_____</p>	<p>* The deduction percentages shown in this section apply to a statement of benefits approved before July 1, 2013, that did not have an alternative deduction schedule adopted by the designating body. All other abatements shall use the percentages reflected in the abatement schedule adopted by the designating body per IC 6-1.1-12.1-17.</p>
<p>(5) For deductions allowed over a five (5) year period:</p> <p>1 20__ pay 20__ \$_____ 100% * ___% \$_____</p> <p>2 20__ pay 20__ \$_____ 80% * ___% \$_____</p> <p>3 20__ pay 20__ \$_____ 60% * ___% \$_____</p> <p>4 20__ pay 20__ \$_____ 40% * ___% \$_____</p> <p>5 20__ pay 20__ \$_____ 20% * ___% \$_____</p>	<p>** The amount of the deduction shall be adjusted annually to reflect changes to the assessed valuation resulting from a reassessment or an appeal of the assessment per IC 6-1.1-12.1-4 (b).</p>
<p>(6) For deductions allowed over a six (6) year period:</p> <p>1 20__ pay 20__ \$_____ 100% * ___% \$_____</p> <p>2 20__ pay 20__ \$_____ 85% * ___% \$_____</p> <p>3 20__ pay 20__ \$_____ 66% * ___% \$_____</p> <p>4 20__ pay 20__ \$_____ 50% * ___% \$_____</p> <p>5 20__ pay 20__ \$_____ 34% * ___% \$_____</p> <p>6 20__ pay 20__ \$_____ 17% * ___% \$_____</p>	
<p>(7) For deductions allowed over a seven (7) year period:</p> <p>1 20__ pay 20__ \$_____ 100% * ___% \$_____</p> <p>2 20__ pay 20__ \$_____ 85% * ___% \$_____</p> <p>3 20__ pay 20__ \$_____ 71% * ___% \$_____</p> <p>4 20__ pay 20__ \$_____ 57% * ___% \$_____</p> <p>5 20__ pay 20__ \$_____ 43% * ___% \$_____</p> <p>6 20__ pay 20__ \$_____ 29% * ___% \$_____</p> <p>7 20__ pay 20__ \$_____ 14% * ___% \$_____</p>	

SECTION VI - FOR A RESIDENTIALLY DISTRESSED AREA WHERE THE STATEMENT OF BENEFITS WAS APPROVED BEFORE JULY 1, 2013 DEDUCTION SCHEDULE PER IC 6-1.1-12.1-17

TYPE OF DWELLING	DEDUCTION IS THE LESSER OF: [IC 6-1.1-12.1-4.1(b)]	DEDUCTION IS ALLOWED FOR A FIVE (5) YEAR PERIOD WHICH INCLUDES YEARS:
<input type="checkbox"/> One (1) family dwelling	Assessed value (after rehabilitation or redevelopment) \$_____ or \$74,880 AV	_____ pay _____ through _____ pay _____
<input type="checkbox"/> Two (2) family dwelling	Assessed value (after rehabilitation or redevelopment) \$_____ or \$106,080 AV	_____ pay _____ through _____ pay _____
<input type="checkbox"/> Three (3) unit multifamily dwelling	Assessed value (after rehabilitation or redevelopment) \$_____ or \$156,000 AV	_____ pay _____ through _____ pay _____
<input type="checkbox"/> Four (4) unit multifamily dwelling	Assessed value (after rehabilitation or redevelopment) \$_____ or \$199,680 AV	_____ pay _____ through _____ pay _____

Assessed value limits for taxes due and payable prior to January 1, 2005 were \$36,000, \$51,000, \$75,000, and \$96,000 for one to four family dwellings respectively.

SECTION VII - APPROVAL OF COUNTY AUDITOR (COMPLETE ONLY IF APPROVED)

This application is approved in the amounts shown above.

Signature of County Auditor	Printed name of County Auditor	Date signed (month, day, year)
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