

DEKALB COUNTY COUNCIL
RESOLUTION 2025-RCC-7
A CONFIRMATORY RESOLUTION FOR THE CREATING
OF AN ENVIRONMENT REVITALIZATION AREA AND
REAL AND PERSONAL PROPERTY TAX ABATEMENT

WHEREAS, there exists in DeKalb County, Indiana areas that are undesirable for, or impossible of, normal development and occupancy because of a lack of development, cessation of growth, deterioration of improvements or character or occupancy, age, obsolescence, substandard buildings, and other factors that have impaired the values and have prevented normal development of property or use of property in those areas; and

WHEREAS, the County Council of DeKalb County, Indiana is permitted, pursuant to I.C. § 6-1.1-12.1, *et seq.*, to declare those portions of DeKalb County, Indiana experiencing said retarded growth as "Economic Revitalization Areas"; and

WHEREAS, once declared an Economic Revitalization Area, parties with real estate and/or agricultural machinery and equipment in said areas may apply for Tax Abatement under I.C. § 6-1.1-12.1, *et seq.*; and

WHEREAS, Carnahan Farms LLC ("CARNAHAN LLC"), has applied for Tax Abatement on real estate and K.D. Carnahan Farms, Inc. has applied for Tax Abatement ("CARNAHAN INC") new agricultural machinery and equipment (see attached Exhibits "B" and "C"); and



WHEREAS, the County Council of DeKalb County, Indiana previously determined that the real estate described in attached Exhibit "A" meets the definition of an Economic Revitalization Area by way of its Declaratory Resolution 2025-RCC-6 dated effective May 14, 2025.

NOW, THEREFORE, BE IT RESOLVED, by the County Council of DeKalb County, Indiana, that:

1. The County Council of DeKalb County, Indiana has also been advised by CARNAHAN LLC and CARNAHAN INC. of a proposed revitalization program set out, in part, on attached Exhibits "B" and "C", which includes real estate development and the installation of new agricultural machinery and equipment in, on or upon the real estate described in attached Exhibit "A".
2. The County Council of DeKalb County, Indiana has reviewed the statement of benefits forms included here as attached Exhibits "B" and "C" and other information brought to its attention, and hereby determines that the deductions under I.C. § 6-1.1-12.1, et seq., should be allowed based on the following findings:
 - (a) The estimate of costs of real estate development and new agricultural machinery and equipment is reasonable.
 - (b) The estimate of the number of individuals who will be employed or whose employment will be retained that can

reasonably be expected to result from the real estate development and installation of the new equipment.

- (c) The estimate of the annual salaries of those individuals who will be employed or whose employment will be retained that can reasonably be expected to result from the real estate development and installation of new agricultural equipment.
- (d) The number of individual opportunities for employment, both temporary and permanent, and the compensation to be paid to employees, along with the value of the acquisition and construction of real estate improvements and personal property improvements, create benefits of the type and quality anticipated by the County Council Of DeKalb County, Indiana within the Economic Revitalization Area and can reasonably be expected to result from the proposed installation of the new agricultural equipment.
- (e) The totality of benefits is sufficient to justify the deductions.

- 3. The County Council of DeKalb County, Indiana hereby finds that the purposes of Tax Abatement are served by allowing the deductions provided by I.C. § 6-1.1-12.1-4.5 for a period of 3 years for new agricultural equipment and 1 year for real estate development which is to be installed as

contemplated by and reflected in attached Exhibits. The schedule of abatement is attached hereto as Exhibit "D"

4. The statement of benefits submitted by CARNAHAN, INC. and CARNAHAN, LLC, is hereby approved.

Voted effective the 11th day of June, 2025, by the County Council of DeKalb County, Indiana.

DEKALB COUNTY COUNCIL

BY: Absent
David Yarde, President

BY: William VanWye
William VanWye, Vice President

BY: Richard Ring
Richard Ring

BY: Absent
Robert E. Krafft

BY: Amy Denske
Amy Denske

BY: Amy Prosser
Amy Prosser

BY: Rick Collins
Rick Collins

ATTEST:

Susan Sleeper
DeKalb County Auditor
Susan Sleeper

"EXHIBIT A"

The Southwest Quarter (SW 1/4) of the Southwest Quarter (SW 1/4) of Section Nine (9), Township Thirty-four (34) North, Range Fourteen East, in DeKalb County, Indiana; also,

The Northwest Quarter (NW 1/4) of the Northwest Quarter (NW 1/4) of Section Sixteen (16), Township Thirty-four (34) North, Range Fourteen East, in DeKalb County, Indiana, and excepting therefrom, the following described parcel to-wit: Commencing at the Southeast corner of the Northwest Quarter of the Northwest Quarter of said Section Sixteen (16), Township and Range aforesaid; thence North (assumed) along the East line of the Northwest Quarter of said Northwest Quarter, said line also being the center line of County Road #57, a distance of 40.0 feet to the point of beginning; thence West a distance of 190.0 feet; thence North a distance of 230.0 feet; thence East a distance of 190.0 feet to the said East line; thence South along said East line a distance of 230.0 feet to the point of containing 1.00 acre of land more or less and subject to a public road right-of-way over the Easterly 20 feet thereof and all other easements of records.

ALSO EXCEPTING THEREFROM THE FOLLOWING DESCRIBED PARCEL TO-WIT:

The bearings and distances in this description have been generated using non state plan G.P.S. measurements collected during the surveying of the Tri-County Land Surveying Job Number 22-008.

Part of the Northwest Quarter of Section 16, Township 34 North, Range 14 East, located in Wilmington Township, DeKalb County, Indiana, and being described as follows: Commencing at the Harrison Monument marking the Southeast corner of the Northwest Quarter of Section 16, Township 34 North, Range 14 East; thence South 87 degrees 42 minutes 54 seconds West (assumed basis of bearing) on and along the South line of said Northwest Quarter 1333.94 feet to a railroad spike marking the Southeast corner of the West Half of said Northwest Quarter; thence North 01 degree 00 minutes 29 seconds West on and along the East line of said West Half, 1579.17 feet to a 8 inch spike marking the point of beginning of the description; thence continuing North 01 degree 00 minutes 29 seconds West on and along said East line 359.46 feet to an 8 inch spike; thence South 88

line 359.46 feet to an 8 inch spike; thence South 88 degrees 59 minutes 42 seconds West 189.08 feet to a No. 5 rebar with plastic cap stamped LS9700007; thence South 01 degree 00 minutes 18 seconds East, 359.46 feet to a No. 4 rebar; thence North 88 degrees 59 minutes 42 seconds East, 189.09 feet to the point of beginning, containing 1.56 acres plus or minus and being subject to all applicable easements and rights-of-way of record.

FILED


**STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS**

State Form 51767 (R7 / 1-21)

Prescribed by the Department of Local Government Finance

FEB 19 2025

20 PAY 20

FORM SB-1 / Real Property

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.

This statement is being completed for real property that qualifies under the following Indiana Code (check one box):

☒ Redevelopment or rehabilitation of real estate improvements (IC 6-1.1-12.1-4)

AUDITOR DEKALB COUNTY

☐ Residentially distressed area (IC 6-1.1-12.1-4.1)**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** the redevelopment or rehabilitation of real property 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 initiation of the redevelopment or rehabilitation for which the person desires to claim a deduction.
3. To obtain a 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 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. A property owner who failed to file a deduction application within the prescribed deadline may file an application between January 1 and May 10 of a subsequent year.
4. A property owner who files for the deduction must provide the county auditor and designating body with a Form CF-1/Real Property. The Form CF-1/Real Property should be attached to the Form 322/RE when the deduction is first claimed and then updated annually for each year the deduction is applicable. IC 6-1.1-12.1-5.1(b)
5. For a Form SB-1/Real Property 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/Real Property 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 Carnahan Farms LLC					
Address of taxpayer (number and street, city, state, and ZIP code) 3386 County Road 57 Butler IN 46721					
Name of contact person Kenneth Carnahan		Telephone number (260) 908-0647		E-mail address kdcarnahanfarmsinc@hotmail.com	
SECTION 2		LOCATION AND DESCRIPTION OF PROPOSED PROJECT			
Name of designating body Wilmington Township		Resolution number			
Location of property 3336 County Road 57		County Dekalb		DLGF taxing district number 026	
Description of real property improvements, redevelopment or rehabilitation (use additional sheets if necessary) Addition to existing building for housing of components of robotic milking system		Estimated start date (month, day, year) 09/01/2023		Estimated completion date (month, day, year) 12/31/2024	
SECTION 3		ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT			
Current Number	Salaries	Number Retained	Salaries	Number Additional	Salaries
SECTION 4		ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT			
		REAL ESTATE IMPROVEMENTS			
		COST		ASSESSED VALUE	
Current values				568,200.00	
Plus estimated values of proposed project		200,448.00		200,448.00	
Less values of any property being replaced					
Net estimated values upon completion of project					
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				Date signed (month, day, year)	
Printed name of authorized representative				Title	

FOR USE OF THE DESIGNATING BODY

We find that the applicant meets the general standards in the resolution adopted or to be adopted by this body. Said resolution, passed or to be passed under IC 6-1.1-12.1, provides for the following limitations:

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. Redevelopment or rehabilitation of real estate improvements ☐ Yes ☐ No
 2. Residentially distressed areas ☐ Yes ☐ No

C. The amount of the deduction applicable is limited to \$ _____.

D. Other limitations or conditions (specify) _____

E. Number of years allowed: ☐ Year 1 ☐ Year 2 ☐ Year 3 ☐ Year 4 ☐ Year 5 (* see below)
☐ Year 6 ☐ Year 7 ☐ Year 8 ☐ Year 9 ☐ Year 10

F. 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.

We have also 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 (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.

- A. For residentially distressed areas where the Form SB-1/Real Property was approved prior to July 1, 2013, the deductions established in IC 6-1.1-12.1-4.1 remain in effect. The deduction period may not exceed five (5) years. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. Except as provided in IC 6-1.1-12.1-18, the deduction period may not exceed ten (10) years. (See IC 6-1.1-12.1-17 below.)
- B. For the redevelopment or rehabilitation of real property where the Form SB-1/Real Property was approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. (See IC 6-1.1-12.1-17 below.)

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. Except as provided in IC 6-1.1-12.1-18, 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.

FEB 19 2025

DEKALB COUNTY		DEKALB COUNTY, INDIANA TAX PHASE-IN PROGRAM APPLICATION FOR TAX PHASE-IN	
I. TYPE OF APPLICATION			
A. This Application is for (Check one category only. Separate applications can be used for different projects; separate resolutions will be used for separate projects):	CHECK <input checked="" type="checkbox"/>	Real Estate Improvements:	
	CHECK <input type="checkbox"/>	Industrial Building Construction / Expansion	
	CHECK <input type="checkbox"/>	Equipment Acquisition: Including Manufacturing, Research & Development, Logistical / Distribution and/or Information Technology Equipment	
	CHECK <input type="checkbox"/>	Vacant Building Deduction	
II. OWNER - CORPORATE - DEVELOPER INFORMATION			
A.	Corporate / Business Name:	Carnahan Farms LLC	
	Contact Person for this Application:	Kenneth Carnahan	
B.	Applicant(s) Mailing Address:	3386 County Road 57, Butler, IN 46721	
	Applicant's Phone #	260-908-0647	Applicant(s) Email Address: kdcarnahanfarmsinc@hotmail.com
C.	Owner(s) of Record of Real Property where Proposed Project is Located:	Carnahan Farms LLC	
	Owner(s) Mailing Address:	3386 County Road 57, Butler, IN 46721	
	Owner(s) Phone #	260-908-0647	Owner(s) Email Address: kdcarnahanfarmsinc@hotmail.com
D.	What state is your company incorporated in?	IN	
E.	Please specify if there is a parent company and/or any subsidiary companies involved with this project.	N/A	
F.	Is there, or will there be, a corporate counsel involved with this application? If so, please specify who.	N/A	
G.	If available, please attach a recent corporate annual report.		
H.	Will your company agree to not appeal the assessment of the property that may be abated by the county per this application?		
NOTE: DeKalb County, as a condition of granting abatement, requires the company to notify the county of any appeal of property assessment filed during the term of any abatement granted to the company. Failure to do so may result in an abatement being cancelled by the county.			

III. PROPERTY INFORMATION	
A.	<p>Address (if known) of Property where Proposed Project is to be Located:</p> <p>3336 County Road 57 Bulter, IN 46721</p> <p>Legal Description of Property where Proposed Project is to be Located (may be attached to application):</p> <p>Pt NW 1/4 NW 1/4</p>
B.	<p>DeKalb County Parcel #'s Assigned to Property Proposed for Project:</p> <p>15-07-16-100-013</p>
C.	<p>What structures, if any, are currently located on this property?</p> <p>Heifter Barn, Milking Parlor, Hay Barn, Bank Barn, Farm House, Stall Barn, Utility Building, Silo, Grain Bins, Feed Processing, Dry Cow Barn</p>
D.	<p>What is the current assessed value of this property?</p> <p>654,800</p>
E.	<p>Is this property that your company owns, leases, purchasing on land contract? Please specify. (If the property is leased, provide a copy of the lease agreement as part of this application)</p> <p>Owns</p>

IV. PROJECT INFORMATION			
A.	When do you want to begin your project?	9/1/2023	
B.	When do you expect to complete your project?	12/31/2024	
C.	Will this project be conducted in phases?	Yes	
D.	How much will your project cost? (Not including land acquisition).	\$200,448	
E.	How many employees does your company currently employ? Please indicate the number of hourly and salary employees.	The entity is property investment only - no employees. Employees work for K D Carnahan Farms Inc.	
F.	What is the average hourly wage for your current hourly employees?	Also identify the cost of fringe benefits (retirement, insurance, etc.) for hourly employees.	None.
G.	What is the average annual salary for your salaried employees.	Also identify the cost of fringe benefits (retirement, insurance, etc.) for salaried employees.	
H.	How many new hourly jobs will be created over the duration of this	How many new salary jobs will be created over the duration of this project?	
I.	What will be average hourly wage for the hourly employees that you may hire as a result of this project?	Also identify the cost of fringe benefits (retirement, insurance, etc.) for hourly employees.	
J.	What will be the average annual salary for the salaried employees you may hire as a result of this project?	Also identify the cost of fringe benefits (retirement, insurance, etc.) for salaried employees.	
K.	Do you anticipate a periodic increase in the hourly and/or salary wage for the jobs created by this project over the next ten years? If yes, please specify.		
L.	Are the proposed wages for the new jobs as a comparable level with similar operations in this region?	Also identify the cost of fringe benefits (retirement, insurance, etc.) for hourly employees.	
M.	Will new employees be hired directly by the company, or through an employment agency? If yes, what is the probation period before a new employee is hired		
N.	Will this operation be union or non-union?		
O.	What will be the average annual LITED revenues generated by this project?		

V. INFRASTRUCTURE & DEVELOPMENT

Will this project require any new public infrastructure improvements (public streets, water and sewer mains, electric lines) to be extended to your company's site? If yes, please explain.				
A	Yes		No	X
Will you be requesting any other additional governmental (federal, state or local) assistance with this project, besides tax abatement? If yes, please explain.				
B	Yes		No	X
Will the applicant provide adequate off-street parking following completion of your project? If no, please explain.				
C	Yes	X	No	
What types & quantities of effluent are generated by your manufacturing operation?				
D	20,000 pounds of milk daily.			
Is your company currently under any review or action by IDEM, the EPA or OSHA, or any other state-federal environmental or safety agencies?				
E				
* THE FOLLOWING QUESTIONS (F, G, H, I) APPLY TO BUILDING PROJECTS ONLY *				
Has your building project / development plan been submitted to the DeKalb County Planning Department for review?				
F	Yes	X	No	
How will stormwater runoff from your new building / expansion be handled?				
G	Yes		No	
Extension of existing building with rainwater spouting				
Will your project require the granting, acquisition or alteration of any rights-of-way or easements? If yes, please explain.				
H	Yes		No	X
Will your project require either rezoning and/or a variance? If yes, please explain.				
I	Yes		No	X

** THE FOLLOWING QUESTIONS (J, K) APPLY TO MACHINERY ACQUISITION PROJECTS ONLY **	
J.	What machinery do you propose to purchase, <i>please include names of equipment and equipment serial numbers</i> . How will this machinery be used in your manufacturing process? (Response can be attached in narrative format).
J.	Will the machinery that is subject to this application be placed in a building that is to be leased from another entity? If so, provide a copy of the lease agreement and the length of the lease.
K.	NARRATIVE ATTACHMENT - In an attachment to this application, please provide an inventory of the machinery you propose to buy that will be subject to a tax phase-in. Please also indicate how such machinery will be used in the manufacturing process.
	Also, please indicate if this machinery how this machinery may be related to information technology.
	Please indicate if this machinery will be new or used. Whether it has been subject to previous abatements, either in DeKalb County, Indiana or elsewhere. Whether machinery will be moved from out-of-state or from an existing operation you may have in Indiana.
VI. BUYERS & SUPPLIERS	
A.	Please expand on who buys your product? Who do you buy from? Do, or will, you do business with existing DeKalb County, Indiana businesses?
B.	What companies / types of industries may be attracted to DeKalb County as an industrial location as a result of your project?

VII. COMMUNITY SUPPORT

NARRATIVE ATTACHMENT - In an attachment to this application, please provide a summary of voluntary labor and monetary contributions to community-oriented projects for the past three years and a proposal for the duration of the proposed abatement.

A. If your company is new to DeKalb County, please submit a summary of community participation projects for other communities in which you have operated.

If your company is a new company, with no previous track record of community projects, please submit a written commitment to participate in DeKalb County community projects of your choosing, or as designated by DeKalb County.

VIII. AFFIDAVIT

(I/We), being duly sworn, depose and say that (I/We) (am/are) the (owner[s]/contract purchaser[s]) of the property subject to this application.

(I/We) also depose and say that the foregoing statements and answers contained herein, and the information herewith submitted are in all respects true and correct to the best of (my / our) knowledge and belief).

(I/We) further understand and acknowledge that, if the entity that is the recipient of this tax phase-in ceases its operations in DeKalb County, it shall be required to pay an amount equal to all abated taxes to the DeKalb County, Indiana.

(I/We) further understand that any resolution regarding the granting of a tax phase-in subject to this application, for the property indicated in this application, will be recorded in the Office of the DeKalb County Recorder.

(I/We) further understand that we are required to annually submit a Compliance Form (CF-1/RE or CF-1/PP to DeKalb County, Indiana by the required deadline.

A. Printed Name <u>Ken Carnahan</u>	Signature <u>Ken Carnahan</u>
Printed Name <u>Sue Carnahan</u>	Signature <u>Sue Carnahan</u>

STATE OF INDIANA }

SS:

DEKALB COUNTY }

Subscribed and sworn before me this 19 day of February, 2025:

Michele Jo Walker
Notary Public
Resident of DeKalb County, Indiana



Commission Expires: 5/6/2032
MICHELE JO WALKER
Notary Public, State of Indiana
DeKalb County
Commission Number NP0683002
My Commission Expires
May 6, 2032

VIII. PROOF OF PAYMENT / VALIDITY OF APPLICATION

(1). This application was submitted to DeKalb County, Indiana, and payment of the \$250.00 application was made, on 2/20/2025.


A. Susan Sleeper, DeKalb County Auditor
Susan Sleeper

Date
2/20/2025

FILED

FEB 19 2025

Susan Sleeper
AUDITOR DeKALB COUNTY

DEKALB COUNTY REAL PROPERTY INDUSTRIAL TAX PHASE-IN (ABATEMENT) REVIEW CRITERIA			
Applicant Name:		Carnahan Farms	
Proposed Activity:		Addition to Building	
Application Date:		2-19-2025	
Review Date:		3-31-2025	
		Maximum Points Available per Item	Points Assigned for this Proposal
1	Existing Industrial Facility - Acquiring new production machinery / IT equipment / recycling equipment	2	/
2	Existing Industrial Facility - Addition of manufacturing space	2	2
3	Existing, But Vacant, Industrial Facility - Occupying and starting up operations with new machinery.	2.5	0
4	New Research & Development Facility.	3	0
5	New Corporate or Regional Office.	3	0
6	New Industrial Facility.	3	0
B. TOTAL CAPITAL INVESTMENT SUBJECT TO ABATEMENT (IC 6-1-1-12-1-17(a)(1))		Maximum Points Available	Points Assigned for this Proposal
1	0.5 point for each \$100,000 of investment, up to 20 points maximum. Proposed	20	1.25
C. NEW JOB CREATION RESULTING FROM PROJECT (IC 6-1-1-12-1-17(a)(2))		Maximum Points Available	Points Assigned for this Proposal
1	0.25 for each new job created, up to 10 points maximum.	10	0
D. AVERAGE WAGE - NEW JOBS RESULTING FROM PROJECT (IC 6-1-1-12-1-17(a)(3)) (Current minimum wage = \$7.25 per hour) Proposed Hourly Wage = \$XXXX		Maximum Points Available per Range	Points Assigned for this Proposal
1	Minimum wage to \$14.49 hourly +	2	0
2	2 x minimum wage = \$14.50 hourly +	0	0
3	2.5 x minimum wage = \$18.25 hourly +	1	0
4	3 x minimum wage = \$21.75 +	2	0
5	3.5 x minimum wage = \$25.38 +	3	0
6	4 x minimum wage or greater = \$29.00+	4	0

D-2: AVERAGE FRINGE BENEFITS- NEW HOURLY JOBS RESULTING FROM PROJECT (IC 6-1-1-12-1-17(a)(3)) Proposed = \$XXXXX		Maximum Points Available per Range	Points Assigned for this Proposal
1	0% to 10%	0	0
2	11% to 20%	0.5	0
3	21% to 30%	1	0
4	31% to 40%	1.5	0
5	41% to 50%	2	0
6	51% to 60%	2.5	0
E: COMPREHENSIVE PLAN		Maximum Points Available per Item	Points Assigned for this Proposal
1	Does the proposed project contribute to the development goals of the DeKalb County Comprehensive Plan?	Yes = 1	1
2	Longevity in DeKalb County 0.25 point for every 10 years, up to 5 points maximum	5	1.75
F: COMMUNITY PARTICIPATION / SUPPORT		Maximum Points Available per Item	Points Assigned for this Proposal
1	Applicant has provided satisfactory documentation of active support / participation in community projects & organizations.	1	1
G: INFRASTRUCTURE IMPACT (IC 6-1-1-12-1-17(a)(4))		Points Deducted Per Item	Points Deducted for this Proposal
1	Will this project require the DeKalb County to spend public funds for required infrastructure	Yes = -1	0
2	Will this project require public assistance (grants, loans, bonds) in addition to tax abatement?	Yes = -1	0
3	Will this project increase the flow of traffic in the surrounding area to an unacceptable level?	Yes = -1	0
H: ZONING IMPACT		Points Deducted Per Item	Points Deducted for this Proposal
1	Will the proposed project increase the density of the project area to an unacceptable level?	Yes = -1	0
2	Is the project compatible with surrounding land uses?	No = -1	0
3	Will the project site require rezoning?	Yes = -1	0

7

I. LATE APPLICATION (Project started before application submitted)		-8	-8
J. PROCEED WITHOUT ABATEMENT?		Yes = -4	
TOTAL POINTS / PROPOSED TERM OF ABATEMENT (Rounded)			0.00
(Note: Investments that exceed \$100M. can qualify to exceed 10 years duration.)	10 years	20	
	9 years	16-19	
	8 years	15	
	7 years	14	
	6 years	13	
	5 years	12	
	4 years	11	
	3 years	10	
	2 years	9	
	1 year	5-8	7

L7 net savings 2,545.

Real

FILED


**STATEMENT OF BENEFITS
PERSONAL PROPERTY**

State Form 51764 (R5/1-21)

Prescribed by the Department of Local Government Finance

FEB 19 2025

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 6-1-12.1-5.1.

AUDITOR DEKALB COUNTY

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 6-1-12.1-5.6)
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 6-1-12.1-17)

SECTION 1		TAXPAYER INFORMATION						
Name of taxpayer K D Carnahan Farms Inc		Name of contact person Kenneth Carnahan						
Address of taxpayer (number and street, city, state, and ZIP code) 3386 County Road 57 Butler IN 46721		Telephone number (260) 908-0647						
SECTION 2								
LOCATION AND DESCRIPTION OF PROPOSED PROJECT								
Name of designating body Wilmington Township		Resolution number(s)						
Location of property 3336 County Road 57 Butler IN 46721		County Dekalb	DLGF taxing district number 026					
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.) Robotic milking system, including the following equipment: Vacuum system Water softener Bulk tanks Water heater Air compressor		ESTIMATED						
		START DATE	COMPLETION DATE					
		Manufacturing Equipment	09/01/2023 05/31/2025					
		R & D Equipment						
		Logist Dist Equipment						
IT Equipment								
SECTION 3								
ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT								
Current Number 13	Salaries 251,247	Number Retained	Salaries					
		Number Additional 1	Salaries 50,000					
SECTION 4								
ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT								
NOTE: Pursuant to IC 6-1-12.1-5.1 (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	1,046,975	311,900						
Plus estimated values of proposed project	1,099,552							
Less values of any property being replaced								
Net estimated values upon completion of project								
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		Date signed (month, day, year)						
Printed name of authorized representative		Title						

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
☐ Yes ☐ No
☐ Yes ☐ No
☐ Yes ☐ No

☐ Enhanced Abatement per IC 6-1.1-12.1-18
 Check box if an enhanced abatement was approved for one or more of these types.

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
☐ Year 6 ☐ Year 7 ☐ Year 8 ☐ Year 9 ☐ Year 10

☐ Enhanced Abatement per IC 6-1.1-12.1-18
 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. Except as provided in IC 6-1.1-12.1-18, 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.

FEB 19 2025

DEKALB COUNTY		DEKALB COUNTY, INDIANA TAX PHASE-IN PROGRAM APPLICATION FOR TAX PHASE-IN	
I. TYPE OF APPLICATION			
A.	This Application is for (Check one category only. Separate applications can be used for different projects; separate resolutions will be used for separate projects):	CHECK	Real Estate Improvements:
		CHECK X	Industrial Building Construction / Expansion
		CHECK	Equipment Acquisition: Including Manufacturing, Research & Development, Logistical / Distribution and/or Information Technology Equipment
		CHECK	Vacant Building Deduction
II. OWNER - CORPORATE - DEVELOPER INFORMATION			
A.	Corporate / Business Name:	K D Camahan Farms Inc.	
	Contact Person for this Application:	Kenneth Camahan	
B.	Applicant(s) Mailing Address:	3386 County Road 57, Butler, IN 46721	
	Applicant's Phone #	260-908-0647	Applicant(s) Email Address: kdcamahanfarmsinc@hotmail.com
C.	Owner(s) of Record of Real Property where Proposed Project is Located:	Camahan Farms LLC	
	Owner(s) Mailing Address:	3386 County Road 57, Butler, IN 46721	
	Owner(s) Phone #	260-908-0647	Owner(s) Email Address:
D.	What state is your company incorporated in?	IN	
E.	Please specify if there is a parent company and/or any subsidiary companies involved with this project.	N/A	
F.	Is there, or will there be, a corporate counsel involved with this application? If so, please specify who.	NO	
G.	If available, please attach a recent corporate annual report.		
H.	Will your company agree to not appeal the assessment of the property that may be abated by the county per this application?	Yes	
NOTE: DeKalb County, as a condition of granting abatement, requires the company to notify the county of any appeal of property assessment filed during the term of any abatement granted to the company. Failure to do so may result in an abatement being cancelled by the county.			

III. PROPERTY INFORMATION	
A	<p>Address (if known) of Property where Proposed Project is to be Located:</p> <p>3336 County Road 57 Butler IN 46721</p>
A	<p>Legal Description of Property where Proposed Project is to be Located (may be attached to application):</p> <p>Rt Nw 1/4 NW 1/4</p>
B	<p>DeKalb County Parcel #'s Assigned to Property Proposed for Project:</p> <p>19-07-16-100-013</p>
C	<p>What structures, if any, are currently located on this property?</p>
D	<p>What is the current assessed value of this property?</p>
E	<p>Is this property that your company owns, leases, purchasing on land contract? Please specify. (If the property is leased, provide a copy of the lease agreement as part of this application)</p> <p>Leases</p>

IV. PROJECT INFORMATION			
A.	When do you want to begin your project?	9/1/2023	
B.	When do you expect to complete your project?	12/31/2024	
C.	Will this project be conducted in phases?	Yes	
D.	How much will your project cost? (Not including land acquisition).	\$1,099,552	
E.	How many employees does your company currently employ? Please indicate the number of hourly and salary employees.	11 hourly 2 salary	
F.	What is the average hourly wage for your current hourly employees?	14.5	Also identify the cost of fringe benefits (retirement, insurance, etc.) for hourly employees. None
G.	What is the average annual salary for your salaried employees.	34,500	Also identify the cost of fringe benefits (retirement, insurance, etc.) for salaried employees. None
H.	How many new hourly jobs will be created over the duration of this	0	How many new salary jobs will be created over the duration of this project? 1
I.	What will be average hourly wage for the hourly employees that you may hire as a result of this project?		Also identify the cost of fringe benefits (retirement, insurance, etc.) for hourly employees. None
J.	What will be the average annual salary for the salaried employees you may hire as a result of this project?	50,000	Also identify the cost of fringe benefits (retirement, insurance, etc.) for salaried employees. None
K.	Do you anticipate a periodic increase in the hourly and/or salary wage for the jobs created by this project over the next ten years? If yes, please specify.	Additional	
L.	Are the proposed wages for the new jobs as a comparable level with similar operations in this region?	Yes	Also identify the cost of fringe benefits (retirement, insurance, etc.) for hourly employees.
M.	Will new employees be hired directly by the company, or through an employment agency? If yes, what is the probation period before a new employee is hired	Hired directly	
N.	Will this operation be union or non-union?	non-union	
O.	What will be the average annual LITED revenues generated by this project?		

V. INFRASTRUCTURE & DEVELOPMENT				
A.	Will this project require any new public infrastructure improvements (public streets, water and sewer mains, electric lines) to be extended to your company's site? If yes, please explain.			
	Yes		No	X
B.	Will you be requesting any other additional governmental (federal, state or local) assistance with this project, besides tax abatement? If yes, please explain.			
	Yes		No	X
C.	Will the applicant provide adequate off-street parking following completion of your project? If no, please explain.			
	Yes	X	No	
D.	What types & quantities of effluent are generated by your manufacturing operation? 20,000 pounds of milk produced daily produced by a state of the art sensing system to detect abnormal milk and automatically discard instead of going into the bulk tank thus improving quality of milk and ultimately a monetary bonus for producer and increased quality for the consumer. The robots monitor production and feed the cows according.			
E.	Is your company currently under any review or action by IDEM, the EPA or OSHA, or any other state-federal environmental or safety agencies?			
				No
* THE FOLLOWING QUESTIONS (F, G, H, I) APPLY TO BUILDING PROJECTS ONLY *				
F.	Has your building project / development plan been submitted to the DeKalb County Planning Department for review?			
	Yes	X	No	
G.	How will stormwater runoff from your new building / expansion be handled?			
	Yes		No	
	Expansion of existing building, spouting added			
H.	Will your project require the granting, acquisition or alteration of any rights-of-way or easements? If yes, please explain.			
	Yes		No	X
I.	Will your project require either rezoning and/or a variance? If yes, please explain.			
	Yes		No	X

** THE FOLLOWING QUESTIONS (J, K) APPLY TO MACHINERY ACQUISITION PROJECTS ONLY **	
	What machinery do you propose to purchase, <i>please include names of equipment and equipment serial numbers</i> . How will this machinery be used in your manufacturing process? (Response can be attached in narrative format).
J.	The equipment that is to be added is a complete robotic milking system. This system will identify the cow to be milked, prepare the cow for milking (pretreatment), attach the milker to the cow and then perform post-treatment, test dip, sanitation.
	Will the machinery that is subject to this application be placed in a building that is to be leased from another entity? If so, provide a copy of the lease agreement and the length of the lease.
	Yes
	NARRATIVE ATTACHMENT - In an attachment to this application, please provide an inventory of the machinery you propose to buy that will be subject to a tax phase-in. Please also indicate how such machinery will be used in the manufacturing process.
K.	Also, please indicate if this machinery how this machinery may be related to information technology.
	Please indicate if this machinery will be new or used. Whether it has been subject to previous abatements, either in DeKalb County, Indiana or elsewhere. Whether machinery will be moved from out-of-state or from an existing operation you may have in Indiana.
VI. BUYERS & SUPPLIERS	
A.	Please expand on who buys your product? Who do you buy from? Do, or will, you do business with existing DeKalb County, Indiana businesses? Milk produced is sold to Prairie Farms
B.	What companies / types of industries may be attracted to DeKalb County as an industrial location as a result of your project? Dairy product processing plants

VII. COMMUNITY SUPPORT

NARRATIVE ATTACHMENT - In an attachment to this application, please provide a summary of voluntary labor and monetary contributions to community-oriented projects for the past three years and a proposal for the duration of the proposed abatement.

A. If your company is new to DeKalb County, please submit a summary of community participation projects for other communities in which you have operated.

If your company is a new company, with no previous track record of community projects, please submit a written commitment to participate in DeKalb County community projects of your choosing, or as designated by DeKalb County.

VIII. AFFIDAVIT

(I/We), being duly sworn, depose and say that (I/We) (am/are) the (owner[s]/contract purchaser[s]) of the property subject to this application.

(I/We) also depose and say that the foregoing statements and answers contained herein, and the information herewith submitted are in all respects true and correct to the best of (my / our) knowledge and belief).

(I/We) further understand and acknowledge that, if the entity that is the recipient of this tax phase-in ceases its operations in DeKalb County, it shall be required to pay an amount equal to all abated taxes to the DeKalb County, Indiana.

(I/We) further understand that any resolution regarding the granting of a tax phase-in subject to this application, for the property indicated in this application, will be recorded in the Office of the DeKalb County Recorder.

(I/We) further understand that we are required to annually submit a Compliance Form (CF-1/RE or CF-1/PP to DeKalb County, Indiana by the required deadline.

Printed Name <u>Ken Carnahan</u>	Signature <u>Ken Carnahan</u>
Printed Name <u>Sue Carnahan</u>	Signature <u>Sue Carnahan</u>

STATE OF INDIANA)

SS:

DEKALB COUNTY)

Subscribed and sworn before me this 19 day of February, 2025:

Michele Jo Walker
Notary Public
Resident of DeKalb County, Indiana



Commission Expires: 5/6/2032

VIII. PROOF OF PAYMENT / VALIDITY OF APPLICATION

(I). This application was submitted to DeKalb County, Indiana, and payment of the \$250.00 application was made, on 2/20/2025

A. Susan Sleeper, DeKalb County Auditor	Date
<u>Susan Sleeper</u>	<u>2/20/2025</u>

FILED

FEB 19 2025

Susan Sleeper
AUDITOR DEKALB COUNTY

EXHIBIT "D"

PERSONAL PROPERTY

Year 1	100%
Year 2	66%
Year 3	33%

REAL PROPERTY

Year 1	100%
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