

COUNTY COUNCIL OF DEKALB COUNTY, INDIANA

PRELIMINARY (DECLARATORY) RESOLUTION FOR
THE CREATION OF AN ECONOMIC REVITALIZATION AREA

Resolution No. 2023-RCC-5

REAL AND PERSONAL PROPERTY TAX ABATEMENT

WHEREAS, Country Heritage Winery And Vineyard, Inc. and Jeremy R. Lutter and Jennifer L. Lutter ("**Winery**" "**Lutter**") have requested the County Council of DeKalb County, Indiana (the "**Council**") approve a personal and real property tax deduction schedule and for a proposed installation of new manufacturing equipment and real property development (the "**Project**");

WHEREAS, **Winery and Lutter** have advised the Council that it intends to construct the Project on property located in Butler Township, DeKalb County, such property being generally depicted on the map attached hereto as Exhibit A, and a legal description set forth in Exhibit B, said Exhibits incorporated herein by this reference (the "**Real Property**");

WHEREAS, **Winery and Lutter** has further requested that the Real Property be designated an economic revitalization area for purposes of permitting such deduction;

WHEREAS, the Real Property is located within the jurisdiction of the Council for the purposes of Ind. Code §6-1.1-12.1-2 and Ind. Code §6-1.1-12.1-2.5;

WHEREAS, **Winery and Lutter** have advised the Council that the Project will involve significant investment in new manufacturing equipment and real property development on the Real Property;

WHEREAS, **Winery and Lutter** have submitted to the Council a form SB-1/Real Property and SB-1/PP, Statement Of Benefits and an application for tax abatement, in connection with the Project, and provided information and documentation necessary for the Council to make an informed decision (the "**Statement Of Benefits**");

WHEREAS, the Council is authorized under the provisions of Ind. Code §6-1.1-12.1-1 et seq. to designate areas of the County as an economic revitalization area for the purposes described herein;

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WHEREAS, the Council has considered the Statement Of Benefits submitted by **Winery and Lutter** and has conducted a complete and proper investigation of the Real Property and determined that the area qualifies as an economic revitalization area under Indiana statutes; and,

WHEREAS, the Council has considered the following factors under Ind. Code §6-1.1-12.1-17 in connection with the Project:

1. The total amount of **Winery's and Lutter's** investment in personal property in connection with the Project;
2. The number of new full-time equivalent jobs to be created under the Project;
3. The average wage of the new employees compared to the state minimum wages;
4. The infrastructure requirements for **Winery's and Lutter's** investment under the Project; and,

(collectively, the "**Deduction Schedule Factors**").

NOW, THEREFORE, IT IS FOUND, DETERMINED, AND RESOLVED by the Council that:

1. The estimate of the cost of the new manufacturing equipment to be installed in connection with the Project is reasonable for projects of that type.
2. The estimate of the number of individuals who will be employed or whose employment will be created as a result of the proposed installation of the new manufacturing equipment can reasonably be expected to result from the proposed installation of the new manufacturing equipment.
3. The estimate of annual salaries of those individuals who will be employed arising from the Project can reasonably be expected to result from the proposed new manufacturing equipment.
4. The number of individual opportunities for employment, and the compensation to be paid to employees, along with the value of the acquisition and construction of improvements as a result of the Project, create

benefits of the type and quality anticipated by the Council within the economic revitalization area and can reasonably be expected to result from the proposed Project and the proposed installation of new manufacturing equipment and real estate development.

5. The benefits described in the Statement Of Benefits can reasonably be expected to result from the proposed installation of new manufacturing equipment and real estate development.
6. The totality of benefits from the proposed installation of new manufacturing equipment and real estate development and the economic development agreement is sufficient to justify a personal property tax deduction schedule.
7. The Deduction Schedule Factors in connection with the Project justify granting deduction schedules for personal property under Ind. Code §6-1.1-12.1-17 as specified herein.
8. The Real Property is within the County and constitutes an "economic revitalization area" as defined by Ind. Code §6-1.1-12.1-1(1).

NOW, THEREFORE, based on the foregoing, the Council further RESOLVES, FINDS, AND DETERMINES:

1. That all of the conditions for the designation of the economic revitalization area have been met, and the foregoing findings are true and all information required to be submitted has been submitted in proper form;
2. That the Real Property is hereby designated as an "economic revitalization area" pursuant to Ind. Code §6-1.1-12.1-1 et seq.
3. That, pursuant to Ind. Code §6-1.1-12.1-2.5 and Ind. Code §6-1.1-12.1-11.3, notice hereof ("**Notice**") should be published according to law stating the following:
(i) the adoption and substance hereof, (ii) a copy of the description of the affected area is available for inspection in the County Assessor's Office, and (iii) the setting of a subsequent date on which the Council

will hear and receive remonstrances and objections and take final action ("**Hearing**"), all as required by law.

4. At least ten (10) days prior to the Hearing, pursuant to Ind. Code §6-1.1-12.1-2.5, the County Auditor shall file copies of the Notice and the Statement Of Benefits with the officers of each taxing unit that has the authority to fix budgets, tax rates, and tax levies under Ind. Code §6-1.1-17-5.

This Preliminary (Declaratory) Resolution is hereby adopted by the Council on May 9, 2023.

COUNTY COUNCIL OF
DEKALB COUNTY, INDIANA

BY: Richard Ring
Richard Ring, President

BY: William VanWye
William VanWye,

BY: Rick Collins
Rick Collins

BY: Robert E. Krafft
Robert E. Krafft

BY: David Yarde
David Yarde, VICE PRESIDENT

BY: Amy Damske
Amy Damske

BY: Amy Prosser (ss) via zoom
Amy Prosser

ATTEST:

Susan Sleeper
Susan Sleeper
DeKalb County Auditor

EXHIBIT B"

A part of the Southwest Quarter of Section 30, Township 33 North, Range 12 East, Butler Civil Township, DeKalb County, Indiana, and more particularly described as follows:

Commencing at an iron road in a iron highway box marking the Southeast corner of the Southwest Quarter of said Section 30; thence North 90 deg. 00 min. 00 sec. West along the South line of said Southwest Quarter, a distance of 439.91 feet to a railroad spike marking the point of beginning; thence continuing along said South line, North 90 deg. 00 min. 00 sec. West, a distance of 364.65 feet to a P.K. Nail marking the Southeast corner of real estate described in Deed Record 230, Page 62; thence North 00 deg. 00 min. 27 sec. East along the East line of said Deed Record 230, Page 62 and being parallel with the East line of this Southwest Quarter, a distance of 1250.37 feet to a 5/8 inch rebar, thence South 89 deg, 54 min. 35 sec. East, a distance of 660.39 feet to a 5/8 inch rebar on the Limited Access West Right-Of-Way fence for State Road #3; thence South 00 deg. 05 min. 49 sec. West along said fence, a distance of 1173.80 feet to a steel post; thence South 76 deg. 36 min. 13 sec. West along said fence, a distance of 159.56 feet to the end post of said fence; thence South 81 deg. 38 min. 22 sec. West continuing along said State Road 33 Right-Of-Way, a distance of 141.65 feet to a typical Indiana State Highway Concrete Monument; thence South 00 deg. 05 min 27 sec. West and parallel with the East line of said Southwest Quarter, a distance of 17.97 feet to the point of beginning, containing 18.65 acres, more or less.