

DEKALB COUNTY COUNCIL
RESOLUTION NUMBER 2023-RCC- 6
A CONFIRMATORY RESOLUTION ESTABLISHING AN
ECONOMIC REVITALIZATION AREA AND AWARDED
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 manufacturing equipment in said areas may apply for Tax Abatement under I.C. § 6-1.1-12.1, *et seq.*; and

WHEREAS, Jeremy R. Lutter and Jennifer L. Lutter ("Lutter") have applied for Tax Abatement on real estate (see attached "Exhibit A") and Country Heritage Winery, Inc. ("Winery") has applied for tax abatement for new machinery and equipment (see attached Exhibit "B"); 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 2023-RCC-5 dated effective May 9, 2023.

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

1. The County Council of DeKalb County, Indiana has been advised by Lutter. of a proposed revitalization program set out, in part, on attached Exhibit "A", which includes the construction of new improvements on a portion of the real estate described in attached "Exhibit A", which said portion of real estate is owned in fee by Lutter.
2. The County Council of DeKalb County, Indiana has been advised by Winery of a proposed revitalization program set out, in part, on attached "Exhibit B", which includes: i) the purchase of new equipment to be located on property owned by Lutter and described on attached "Exhibit A".
3. Hearing was held on June 13, 2023, at 9:00 A.M. where all remonstrances and objections were heard. The County Council of DeKalb County, Indiana, has reviewed the statement of benefits forms included here as attached "Exhibits A and B" and other information brought to its attention, and hereby determine that the deductions under I.C. §6-1.1-12.1, *et seq.*, should be allowed based on the following findings:
 - (a) The estimates of costs of the real estate improvements and new machinery and equipment is reasonable.

- 5
- (b) The estimate of the number of individuals who will be employed or whose employment will be retained can reasonably be expected to result from the purchase 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 can reasonably be expected to result from the proposed purchase and installation of new equipment.
 - (d) The number of individual opportunities for employment, both temporary and permanent, and the compensation to be paid by employees, along with the value of the personal property to be purchased, 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 purchase and installation of the new 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 4 years for new manufacturing equipment which is to be installed as contemplated by and reflected in attached Exhibit "B", and the abatement shall be applied as follows:

Year 1 - 100%
Year 2 - 75%
Year 3 - 50%
Year 4 - 25%

and for a period of 8 years for the real estate described in attached "Exhibit A" which is to be improved as contemplated by and reflected in attached "Exhibit A", and the abatement shall be applied as follows:

Year 1 - 100%
Year 2 - 87.5%
Year 3 - 75%
Year 4 - 62.5%
Year 5 - 50%
Year 6 - 37.5
Year 7 - 25%
Year 8 - 12.5%

4. The statement of benefits submitted by Lutter and Winery is hereby approved.

Voted effective the 13th day of June, 2023, by the County Council of DeKalb County, Indiana.

DEKALB COUNTY COUNCIL

BY: Richard Ring
Richard Ring, President

BY: William VanWye
William VanWye,

BY: Robert Krafft
Robert Krafft

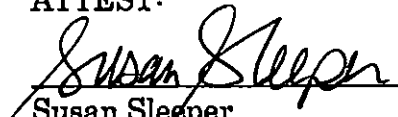
BY: Rick Collins
Rick Collins

BY: David Yarde
David Yarde, Vice President

BY: Amy Demske
Amy Demske

BY: Amy Prosser
Amy Prosser

ATTEST:


Susan Sleeper
DeKalb County Auditor



STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS

State Form 51767 (R7 / 1-21)
Prescribed by the Department of Local Government Finance

FILED

MAR 03 2023

"EXHIBIT A"

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 6-1.1-12.1-9.1.

This statement is being completed for real property that qualifies under the following Indiana Code (page box):
 Redevelopment or rehabilitation of real estate improvements (IC 6-1.1-12.1-4)
 Residentially distressed area (IC 6-1.1-12.1-4.1)

AUDITOR DEKALB COUNTY

INSTRUCTIONS:

- 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.
- 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.
- 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.
- 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)
- 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 Country Heritage Winery					
Address of taxpayer (number and street, city, state, and ZIP code) 0185 CR 68 Laotto, IN 46763					
Name of contact person Jeremy Lutter		Telephone number (260) 349-3217		E-mail address jlutter@countryheritagewinery.com	
SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT					
Name of designating body DeKalb County Council				Resolution number	
Location of property 0185 CR 68 Laotto, IN 46763		County DeKalb		DLGF taxing district number Butler 001	
Description of real property improvements, redevelopment, or rehabilitation (use additional sheets if necessary) Additional renovations to campus including additional manufacturing and production space this includes a new distillery.				Estimated start date (month, day, year) 6/8/2023	
				Estimated completion date (month, day, year) 12/31/2024	
SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT					
Current Number 85.00	Salaries \$810,000.00	Number Retained 85.00	Salaries \$810,000.00	Number Additional 5.00	Salaries \$180,000.00
SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT					
			REAL ESTATE IMPROVEMENTS		
			COST		ASSESSED VALUE
Current values			1,458,800.00		1,458,800.00
Plus estimated values of proposed project			1,500,000.00		1,500,000.00
Less values of any property being replaced					
Net estimated values upon completion of project			2,958,800.00		2,958,800.00
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 Jeremy Lutter				Date signed (month, day, year) 3-1-23	
Printed name of authorized representative Jeremy Lutter			Title Owner		

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.



* 2 0 1 0 0 0 8 8 7 3 *

201000887

02/22/2010 AT 02:29:32PM

RECORDER OF DEKALB CO. IN

JACQUELINE ROYAK

Transaction # 4577

Fee Amount: \$22.00

Pages: 3

[This deed does not transfer or purport to transfer a real property interest for valuable consideration and, accordingly, no Sales Disclosure Form is required pursuant to Ind. Code 6-1.1-5.3.]

TRUSTEE'S DEED

This indenture witnesseth that the undersigned **Randall J. Lutter**, as **Successor Trustee** under a **Revocable Trust Agreement** entered into by **Linda K. Lutter**, as **Settlor** and as **Initial Trustee**, on **June 3, 2004** ("Grantor"), conveys and warrants to **Jeremy R. Lutter** and **Jennifer L. Lutter** ("Grantees"), as husband and wife, of Noble County, Indiana, for no consideration, the real estate located in **DeKalb County, Indiana** described as follows:

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 ROD 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. 05 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. 06 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 #3 RIGHT-OF-WAY, A DISTANCE OF 141.65 FEET TO A TYPICAL

Page 1 of 3

DULY ENTERED
FOR TAXATION

FEB 22 2010

Randall J. Lutter
AUDITOR DEKALB

01-09-30-300-002

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.

Subject to all restrictions, easements and other matters (except liens) which appear of record or which would be disclosed by an inspection or an accurate survey; and subject also to zoning and other local ordinances, regulated drains, and the lien for current real estate taxes not yet due and payable.

The undersigned Randall J. Lutter represents and warrants, and affirms under the penalties of perjury, that:

(i) The undersigned Randall J. Lutter is the duly authorized and acting trustee pursuant to the terms of the Revocable Trust Agreement entered into by Linda K. Lutter as Settlor and Initial Trustee on June 3, 2004;

(ii) The undersigned Randall J. Lutter has full authority, as Successor Trustee, to convey the real estate described herein; and

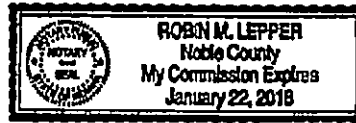
(iii) The life estate interest of Linda K. Lutter, as described in the Warranty Deed recorded in the office of the DeKalb County Recorder on July 7, 2004 as document number 20406044, terminated on April 1, 2005 by reason of her death.

Dated this 19th day of February, 2010.



Randall J. Lutter
(as Successor Trustee)

STATE OF INDIANA)
) SS:
COUNTY OF DeKalb)



Before me, the undersigned, a Notary Public in and for said County and State, this 19th day of February, 2010, personally appeared Randall J. Lutter, as Successor Trustee, who acknowledged the execution of the foregoing deed and who, having been duly sworn, stated that the representations therein are true. In witness whereof, I have hereunto subscribed my name and affixed my official seal.

My commission expires: 1/22/2018

Signature: Robin M. Lepper

County of Residence: Noble

Print: Robin M. Lepper

Purported property address:

Grantees' address (mail tax bills to): Jeremy and Jennifer Lutter, P.O. Box 371,
4488 S 1000 E. LaOtto, IN 46763

I affirm, under the penalties for perjury, that I have taken reasonable care to redact each Social Security number in this document, unless required by law. [Name:] J. Earl Tison

This instrument prepared by J. Earl Tison, Myers Tison Hockemeyer & McNagny, LLP,
Attorneys at Law, 202 W. Van Buren St., Suite A, Columbia City, Indiana 46725



**STATEMENT OF BENEFITS
PERSONAL PROPERTY**

State Form 51764 (RS / 1-21)

Prescribed by the Department of Local Government Finance

RECEIVED

MAR 03 2023

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 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 6-1.1-12.1-7)

DeKalb Co. Assessor

SECTION 1 TAXPAYER INFORMATION									
Name of taxpayer Country Heritage Winery			Name of contact person Jeremy Lutter						
Address of taxpayer (number and street, city, state, and ZIP code) 0185 CR 68 Laotto, IN 46763				Telephone number (260) 3493217					
SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT									
Name of designating body DeKalb County Council				Resolution number (s)					
Location of property 0185 CR 68 Laotto, IN 46763			County DeKalb		DLGF taxing district number Butler 001				
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.) Wine press and tanks, also distilling equipment, still, grinder, cooker, and columns.				ESTIMATED					
				START DATE		COMPLETION DATE			
				Manufacturing Equipment		08/08/2023		12/31/2024	
				R & D Equipment					
				Logist Dist Equipment					
IT Equipment									
SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT									
Current Number	Salaries	Number Retained	Salaries	Number Additional	Salaries				
85	810,000	85	810,000	5	180,000				
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		
	Current values		488,430 488,430						
	Plus estimated values of proposed project		1,500,000 1,600,000						
	Less values of any property being replaced								
Net estimated values upon completion of project		1,988,430 1,988,430							
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)					
Jeremy Lutter				3-1-23					
Print name of authorized representative			Title						
Jeremy Lutter			Owner						

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;	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> 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.
2. Installation of new research and development equipment;	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
3. Installation of new logistical distribution equipment.	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
4. Installation of new information technology equipment;	<input type="checkbox"/> Yes	<input type="checkbox"/> 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:

<input type="checkbox"/> Year 1	<input type="checkbox"/> Year 2	<input type="checkbox"/> Year 3	<input type="checkbox"/> Year 4	<input type="checkbox"/> Year 5	<input type="checkbox"/> 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.)
<input type="checkbox"/> Year 6	<input type="checkbox"/> Year 7	<input type="checkbox"/> Year 8	<input type="checkbox"/> Year 9	<input type="checkbox"/> Year 10	

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.