

DEKALB COUNTY COUNCIL RESOLUTION 2022-RCC-3

A RESOLUTION ESTABLISHING A UNIFORM APPLICATION AND UNIFORM REVIEW CRITERIA FOR REAL AND PERSONAL PROPERTY TAX PHASE-IN

WHEREAS, the DeKalb County Council believes it is in the best interest of DeKalb County to have a Uniform Application for those requesting real and personal property tax phase-in; and,

WHEREAS, the DeKalb County Council believes it is in the best interest of the County in the administration of both real and personal property tax phase-in that the review criteria for such phase-in shall be more objective for applicants:

IT IS HEREBY RESOLVED by the DeKalb County Council that the attached "Exhibit A" shall be the Application For Real And/Or Personal Property Tax Phase-In and the attached "Exhibit B" shall be the Tax Phase-In Review Criteria for applicants for both real and personal property tax phase-in.


IT IS FURTHER RESOLVED that the attached "Exhibit A" and the attached "Exhibit B" may be amended from time to time by the DeKalb County Council.

IT IS FURTHER RESOLVED that the DeKalb County Council adopts the attached "Exhibit A" as the Application For Real And/Or Personal Property Tax Phase-In and the attached "Exhibit B" as the Review Criteria For Real And/Or Personal Property Tax Phase-In.

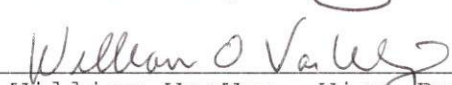
This resolution shall take effect upon passage on the 14<sup>th</sup> day of June, 2022.

DEKALB COUNTY COUNCIL

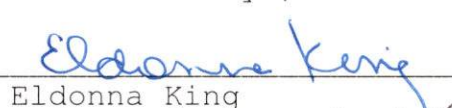
BY: \_\_\_\_\_

  
Richard Ring, President

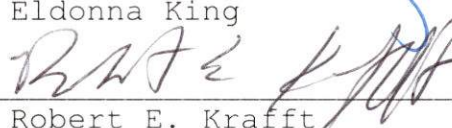
BY: \_\_\_\_\_

  
William VanWye, Vice President

BY: \_\_\_\_\_

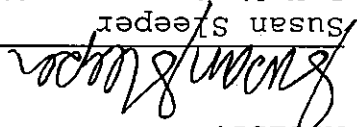
  
Eldonna King

BY: \_\_\_\_\_

  
Robert E. Krafft

Dekalb County Auditor

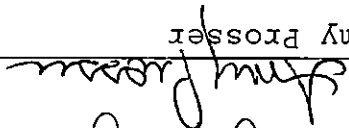
Susan Sleeper



ATTEST:

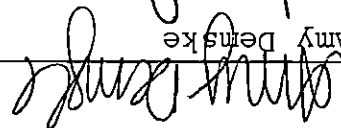
Amy Frosser

BY:



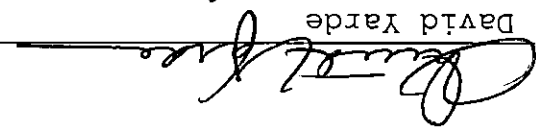
Amy Demske

BY:



David Yarde

BY:



# 'Exhibit A'

**DEKALB COUNTY, INDIANA  
TAX PHASE-IN PROGRAM  
APPLICATION FOR TAX PHASE-IN**

I. TYPE OF APPLICATION								
<b>A.</b>	<b>This Application is for (Check one category only. Separate applications can be used for different projects; separate resolutions will be used for separate projects):</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;"><b>CHECK</b></td> <td>Real Estate Improvements: Industrial Building Construction / Expansion</td> </tr> <tr> <td style="text-align: center;"><b>CHECK</b></td> <td>Equipment Acquisition: Including Manufacturing, Research &amp; Development, Logistical / Distribution and/or Information Technology Equipment</td> </tr> <tr> <td style="text-align: center;"><b>CHECK</b></td> <td>Vacant Building Deduction</td> </tr> </table>	<b>CHECK</b>	Real Estate Improvements: Industrial Building Construction / Expansion	<b>CHECK</b>	Equipment Acquisition: Including Manufacturing, Research & Development, Logistical / Distribution and/or Information Technology Equipment	<b>CHECK</b>	Vacant Building Deduction
	<b>CHECK</b>	Real Estate Improvements: Industrial Building Construction / Expansion						
	<b>CHECK</b>	Equipment Acquisition: Including Manufacturing, Research & Development, Logistical / Distribution and/or Information Technology Equipment						
<b>CHECK</b>	Vacant Building Deduction							

II. OWNER - CORPORATE - DEVELOPER INFORMATION		
<b>A.</b>	Corporate / Business Name:	
	Contact Person for this Application:	
<b>B.</b>	Applicant(s) Mailing Address:	
	Applicant's Phone #	Applicant(s) Email Address:
<b>C.</b>	Owner(s) of Record of Real Property where Proposed Project is Located:	
	Owner(s) Mailing Address	
	Owner(s) Phone #	Owner(s) Email Address:
<b>D.</b>	What state is your company incorporated in?	
<b>E.</b>	Please specify if there is a parent company and/or any subsidiary companies involved with this project.	
<b>F.</b>	Is there, or will there be, a corporate counsel involved with this application? If so, please specify who.	
<b>G.</b>	If available, please attach a recent corporate annual report.	
<b>H.</b>	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**

	Address (if known) of Property where Proposed Project is to be Located:	
A.	Legal Description of Property where Proposed Project is to be Located (may be attached to application):	
B.	DeKalb County Parcel #'s Assigned to Property Proposed for Project:	
C.	What structures, if any, are currently located on this property?	
D.	What is the current assessed value of this property?	
E.	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	

**IV. PROJECT INFORMATION**

A.	When do you want to begin your project?		
B.	When do you expect to complete your project?		
C.	Will this project be conducted in phases?		
D.	How much will your project cost? (Not including land acquisition).		
E.	How many employees does your company currently employ? Please indicate the number of hourly and salary employees.		
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.	
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 project?	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 LIMITED revenues generated by this project?		

**V. INFRASTRUCTURE & DEVELOPMENT**

<b>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.</b>	
A.	Yes <input type="checkbox"/> No <input type="checkbox"/>
<b>Will you be requesting any other additional governmental (federal, state or local) assistance with this project, besides tax abatement? If yes, please explain.</b>	
B.	Yes <input type="checkbox"/> No <input type="checkbox"/>
<b>Will the applicant provide adequate off-street parking following completion of your project? If no, please explain.</b>	
C.	Yes <input type="checkbox"/> No <input type="checkbox"/>
<b>What types &amp; quantities of effluent are generated by your manufacturing operation?</b>	
D.	
<b>Is your company currently under any review or action by IDEM, the EPA or OSHA, or any other state-federal environmental or safety agencies?</b>	
E.	

**\* THE FOLLOWING QUESTIONS (F, G, H, I) APPLY TO BUILDING PROJECTS ONLY \***

<b>Has your building project / development plan been submitted to the DeKalb County Planning Department for review?</b>	
.	Yes <input type="checkbox"/> No <input type="checkbox"/>
<b>How will stormwater runoff from your new building / expansion be handled?</b>	
A.	Yes <input type="checkbox"/> No <input type="checkbox"/>
<b>Will your project require the granting, acquisition or alteration of any rights-of-way or easements? If yes, please explain.</b>	
B.	Yes <input type="checkbox"/> No <input type="checkbox"/>
<b>Will your project require either rezoning and/or a variance? If yes, please explain.</b>	
C.	Yes <input type="checkbox"/> No <input type="checkbox"/>

**\*\* THE FOLLOWING QUESTIONS (J, K) APPLY TO MACHINERY ACQUISITION PROJECTS ONLY \*\***

I. What machinery do you propose to purchase, *please include names of equipment and equipment serial numbers*. 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.

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 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	Signature
	Printed Name	Signature

STATE OF INDIANA    }  
 DEKALB COUNTY       }

SS:

Subscribed and sworn before me this        day of        , 202

My Commission Expires:

Notary Public  
 Resident of DeKalb County, Indiana


**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

A. Susan Sleeper, DeKalb County Auditor	Date
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# Exhibit B'

DEKALB COUNTY INDUSTRIAL TAX PHASE-IN (ABATEMENT) REVIEW CRITERIA			
<b>Applicant Name:</b>			
<b>Proposed Activity:</b>			
<b>Application Date:</b>			
<b>Review Date:</b>			
		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	
3	Existing, But Vacant, Industrial Facility - Occupying and starting up operations with new machinery.	2.5	
4	New Research & Development Facility.	3	
5	New Corporate or Regional Office.	3	
6	New Industrial Facility.	3	
<b>B. TOTAL CAPITAL INVESTMENT SUBJECT TO ABATEMENT (IC 6-1.1-12.1-17(a)(1))</b>		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	
<b>C. NEW JOB CREATION RESULTING FROM PROJECT (IC 6-1.1-12.1-17(a)(2))</b>		Maximum Points Available	Points Assigned for this Proposal
1	0.25 for each new job created, up to 10 points maximum.	10	
<b>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</b>		Maximum Points Available per Range	Points Assigned for this Proposal
1	Minimum wage to \$14.49 hourly +	-2	
2	2 x minimum wage = \$14.50 hourly +	0	
3	2.5 x minimum wage = \$18.25 hourly +	1	
4	3 x minimum wage = \$21.75 +	2	
5	3.5 x minimum wage = \$25.38 +	3	
6	4 x minimum wage or greater = \$29.00+	4	

<b>D-2. AVERAGE FRINGE BENEFITS - NEW HOURLY JOBS RESULTING FROM PROJECT (IC 6-1.1-12.1-17(a)(3) Proposed = \$XXXXX</b>		<b>Maximum Points Available per Range</b>	<b>Points Assigned for this Proposal</b>
1	0% to 10%	0	
2	11% to 20%	0.5	
3	21% to 30%	1	
4	31% to 40%	1.5	
5	41% to 50%	2	
6	51% to 60%	2.5	
<b>E. COMPREHENSIVE PLAN</b>		<b>Maximum Points Available per Item</b>	<b>Points Assigned for this Proposal</b>
1	Does the proposed project contribute to the development goals of the DeKalb County Comprehensive Plan?	Yes = 1	
2	Longevity in DeKalb County 0.25 point for every 10 years, up to 5 points maximum	5	
<b>F. COMMUNITY PARTICIPATION / SUPPORT</b>		<b>Maximum Points Available per Item</b>	<b>Points Assigned for this Proposal</b>
1	Applicant has provided satisfactory documentation of active support / participation in community projects & organizations.	1	
<b>G. INFRASTRUCTURE IMPACT (IC 6-1.1-12.1-17(a)(4))</b>		<b>Points Deducted Per Item</b>	<b>Points Deducted for this Proposal</b>
1	Will this project require the DeKalb County to spend public funds for required infrastructure	Yes = -1	
2	Will this project require public assistance (grants, loans, bonds) in addition to tax abatement?	Yes = -1	
3	Will this project increase the flow of traffic in the surrounding area to an unacceptable level?	Yes = -1	
<b>H. ZONING IMPACT</b>		<b>Points Deducted Per Item</b>	<b>Points Deducted for this Proposal</b>
1	Will the proposed project increase the density of the project area to an unacceptable level?	Yes = -1	
2	Is the project compatible with surrounding land uses?	No = -1	
3	Will the project site require rezoning?	Yes = -1	

<b>I. LATE APPLICATION (Project started before application submitted)</b>		-8	
<b>J. PROCEED WITHOUT ABATEMENT?</b>		Yes = -4	
<b>TOTAL POINTS / PROPOSED TERM OF ABATEMENT (Rounded)</b>			<b>0.00</b>
<b>(Note, investments that exceed \$100M, can qualify to exceed 10 years duration.)</b>	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	