

Notice is hereby given that the DeKalb County Council on January 9, 2024, passed a resolution declaring the creation of an Economic Revitalization Area in DeKalb County, Indiana, generally described as approximately 14 acres including existing buildings on the following described real estate in DeKalb County, Indiana:

The DeKalb County Council has passed a Preliminary Declaratory Resolution for The Creation of An Economic Revitalization Area in DeKalb County, Indiana, the description of which is described as 14 acres out of the following described real estate:

A copy of the Resolution is set forth here as follows:

**COUNTY COUNCIL OF DEKALB COUNTY, INDIANA**

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

**Resolution No. 2024-OCC-1**

**PERSONAL PROPERTY TAX ABATEMENT**

WHEREAS, IGDB BIOGAS ("**IGDB**") has requested the County Council of DeKalb County, Indiana (the "**Council**") approve a ten-year personal property tax deduction schedule and for a proposed installation of new manufacturing equipment (the "**Project**");

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

WHEREAS, IGDB 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, IGDB has advised the Council that the Project will involve significant investment in new manufacturing equipment on the Real Property;

WHEREAS, IGDB has submitted to the Council a form 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;

WHEREAS, the Council has considered the Statement Of Benefits submitted by IGDB 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 IGDB'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 IGDB'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.
5. The benefits described in the Statement Of Benefits can reasonably be expected to result from the proposed installation of new manufacturing equipment.
6. The totality of benefits from the proposed installation of new manufacturing equipment 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 January 9, 2024.

**COUNTY COUNCIL OF  
DEKALB COUNTY, INDIANA**

BY: \_\_\_\_\_  
David Yarde, President

BY: \_\_\_\_\_  
William VanWye, Vice President

BY: \_\_\_\_\_  
Robert Krafft

BY: \_\_\_\_\_  
Rick Ring

BY: \_\_\_\_\_  
Amy Demske

BY: \_\_\_\_\_  
Amy Prosser

BY: \_\_\_\_\_  
Rick Collins

ATTEST:

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Susan Sleeper  
DeKalb County Auditor

**EXHIBIT "B"**

Approximately 14 acres including existing buildings on the following described real estate in DeKalb County, Indiana:

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The Resolution that was passed by the DeKalb County Council and a description of the affected area is available and can be inspected in the DeKalb County Auditor's Office. On February 14, 2024, at 10:00 o'clock A.M. the DeKalb County Council will hold a hearing and hear all remonstrances and objections from interested persons.

At the conclusion of the hearing the DeKalb County Council may or may not adopt a Confirmatory Resolution.

DATED: January 23, 2024

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Susan Sleeper  
DeKalb County Auditor