VIGO COUNTY COUNCIL
Minutes
Tuesday, January 4, 2022 at 5:00 P.M.
Council Chambers, Vigo County Annex

Pledge of Allegiance

Chief Deputy Auditor Cheryl Loudermilk called the meeting to order and led the Pledge of Allegiance.

Calling of the roll

Present: R. Todd Thacker, Travis Norris, Marie Theisz, Vicki Weger, Brenda Wilson, David Thompson, Aaron Loudermilk.

Reorganization

Ms. Loudermilk stated that the first order of business was to open nominations for President. David Thompson made a motion to elect Aaron Loudermilk as President. With no other nominations and upon a roll call vote of 7-0, the motion was unanimously passed and Aaron Loudermilk was elected President. President Loudermilk then asked for nominations for President Pro Tem. Brenda Wilson made a motion to elect David Thompson as President Pro Tem. With no other nominations and upon a roll call vote of 7-0, the motion was unanimously passed and David Thompson was elected as President Pro Tem.

The next order of business was the adoption of rules. The changes/additions proposed for this year's rules were highlighted, along with a copy of the tentative schedule of meetings for the coming year, had been provided to each Council member before the meeting. The changes from the 2021 rules concern the Sunshine Meeting and a couple of the rules pertaining to tax abatement requests and how those are heard. There was a recommendation in Rule 12 for the order of business to add a section for "Resolutions and Ordinances other than appropriations." Those types of items would be tax abatements or resolutions or ordinances which are not actually appropriations from the Council. The floor was opened for questions. Marie Theisz asked, since she was introducing some ideas about the abatement process later, if such would change any of the rules being proposed. President Loudermilk said that if, as a Council, it was felt that something needed to be changed, that could be done at a later date. David Thompson made a motion to accept the rules for 2022 with the proposed amendments. Marie Theisz seconded the motion. Upon a roll call vote of 7-0, the motion unanimously passed.

Next was adoption of a tentative meeting schedule for 2022. Proposed schedules for meeting dates for the Sunshine Meetings and Voting Meetings for 2022 and deadlines for filing, publication, first reading and final vote had been provided to each Council member. President Loudermilk noted that there were two meetings in April, one in May, one in October, and two in November in which an alternative location had to be used due to early voting taking place in Council chambers. It had been arranged to have those particular meetings conducted at City Hall. Vicki Weger asked if the Council would be meeting on Election Day. It was discovered that the meetings scheduled for May 3 (Sunshine Meeting) and November 8 (voting meeting) would conflict with the Election dates. After discussion, it was decided to move those particular meetings to the following Wednesday (May 4 and November 9). It was felt that there were no other conflicts and all other dates will stay as shown on the proposed schedule. David Thompson made a motion to approve the tentative meeting schedule for 2022 with the changes of Tuesday, May 3, changed to Wednesday, May 4, and the notes showing the Sunshine Meeting to be held at its regular location, and the change in November from Tuesday, November 8, to Wednesday, November 9, with the Sunshine Meeting to be held in the City Court Room. Brenda Wilson seconded the motion. Upon a roll call vote of 7-0, the motion unanimously passed.

Public Comment.

There were none.

Communications from elected officials of the County

Commissioner Chris Switzer noted that the new Jail will be completed in 4-5 months and 7-8 months before the inmates will be moved. Mr. Switzer had been contemplating an idea and wanted to know if the Council would be interested in teaming up in getting it accomplished. He noted that counties all over the State are investing ARP money in things and he was suggesting that perhaps, as inmates started to be moved into the new jail, that the County offer a $100,000 grant, split 4-5 ways, to local recovery agencies. It would be an investment in the jail and also in keeping people out of the jail. A lot of the not-for-profits/local recovery groups are operating on a tiny budget and could certainly benefit from something like this. If the Council is interested in participating, Mr. Switzer suggested getting maybe 5 or 6 groups to come to a Council meeting and make a presentation of their services. The Council members/Commissioners making up the committee could then choose who they would want to award the money to and then make the award on the day that the jail is opened or however it was decided to do same. It would be a good way to use some of the money from the American Rescue Plan ("ARP") or it could be pulled from the general fund or however it was decided. There was then a lengthy discussion on use of the ARP money and limitations as to how it could be used. Mr. Switzer did note that he had not discussed this with the other Commissioners at this point and wanted to come to the Council first to see if there was any interest before moving forward. Discussion continued. Cheryl Loudermilk did state that there are no final guidelines at this point as to how the money could be spent. The Auditor's Office will be working with the accounting firm that has been hired to help navigate through the spending of this money because it will be a big process and undertaking. Mr. Switzer said the amount for the grant(s) didn't have to be $100,000 but could be any amount decided on. However, he felt that it would be a good faith effort for the community and the people who are struggling with addictions, etc. and would show that we are trying to help them and get them the help that they need. Todd Thacker expressed his support. Ms. Loudermilk reiterated that there would be no spending of the funds until it came before the Council for appropriation. There was additional discussion. Marie Theisz suggested that some sort of checklist or criteria be developed before choosing any group to receive any monies so that any organization/group that did not receive anything would be able to discern why they did not qualify. Mr. Switzer said that he would compile a list of groups and then the Council could help decide which groups they would like to hear from as to their services. Marie Theisz volunteered to help in any way needed.

Communications from other officials or agencies

Marie Theisz talked about creating a process/criteria, and specifically a scoring system, for businesses interested in filing for a tax abatement to simplify the whole abatement process. She had obtained a copy of the scoring system used by the City and had been working with someone from the City in creating her suggestions. She felt that the forms should be somewhat similar. She would like to gather some feedback from fellow Council members as to what they would like or dislike about the paperwork she had distributed before starting to prepare any forms. She would like to have something put together to bring to the February meeting so it could be acted on as soon as possible and be put into place for the coming year. A short discussion took place.

Ordinances not relating to appropriations.

i. Public hearing regarding ROC 2021-052, Resolution 2022-1, Confirmatory Resolution for the Designation of an Economic Revitalization Area on Application of Great Dane, LLC and Tax Abatement

The public hearing was opened for discussion about the application of Great Dane for a tax abatement. There were no comments or questions from the public. The public hearing was closed.

ii. ROC 2021-052, Resolution 2022-1, Confirmatory Resolution for the Designation of an Economic Revitalization Area on Application of Great Dane, LLC and Tax Abatement

This is the third hearing for this matter. This abatement had been discussed in depth at the November meetings. Todd Thacker asked if anything had changed since that time regarding the ability to meet the numbers regarding hiring/manpower. Matthew Johnson, Great Dane Plant Manager, noted that it had not. Travis Norris made a motion to approve the tax abatement. Todd Thacker seconded the motion. Upon a roll call vote of 7-0, the motion was unanimously approved.

Appointments.

President Loudermilk announced that no appointments would be made tonight but would be announced at the February meeting.

Brenda Wilson made a motion to adjourn the meeting at 5:37 p.m. David Thompson seconded the motion. Upon a voice vote of 7-0, the motion was unanimously approved and the meeting adjourned.

MINUTES OF THE VIGO COUNTY COUNCIL
JANUARY 4, 2022

Presented to the Vigo County Council, read in full and adopted as written this 8th day of February, 2022.

Aye ☑ Nay ☐ Absent ☐ Abstain ☐	R. Todd Thacker	R. [signature]
Aye ☑ Nay ☐ Absent ☐ Abstain ☐	Vicki Weger	Vicki Weger
Aye ☑ Nay ☐ Absent ☐ Abstain ☐	Marie Theisz	[signature]
Aye ☑ Nay ☐ Absent ☐ Abstain ☐	Travis Norris	[signature]
Aye ☑ Nay ☐ Absent ☐ Abstain ☐	Brenda Wilson	Brenda Wilson
Aye ☑ Nay ☐ Absent ☐ Abstain ☐	David Thompson	[signature]
Aye ☑ Nay ☐ Absent ☐ Abstain ☐	Aaron Loudermilk, President	[signature]

Attest:

James W. Bramble (cu)

James W. Bramble
Vigo Auditor

RESOLUTION NO. 2022-01

COUNTY COUNCIL OF VIGO COUNTY, INDIANA

CONFIRMATORY RESOLUTION FOR THE DESIGNATION OF AN ECONOMIC REVITALIZATION AREA ON APPLICATION OF GREAT DANE, LLC AND TAX ABATEMENT

WHEREAS, Great Dane LLC ("Applicant") has requested the County Council of Vigo County, Indiana ("Council") to find, pursuant to I.C. 6-1.1-12.1-2 and I.C. 6-1.1-12.1-2.5, that an area of unincorporated land in Vigo County, Indiana ("County"), more particularly described and illustrated on Exhibit A attached hereto ("Area"), is an Economic Revitalization Area ("ERA"); and

WHEREAS, the Area is located within the jurisdiction of the Council for the purposes of I.C. 6-1.1-12.1-2 and I.C. 6-1.1-12.1-2.5; and

WHEREAS, the Applicant is planning to create a consolidated fabrication facility where coupler and frame welding will occur on site ("Project") in the Area, which will include real property redevelopment or rehabilitation (the "Redevelopment") and the installation of new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment ("Equipment"), as further described in Applicant's Petition for Real and Personal Property Tax Abatement Consideration ("Petition") previously submitted to the Council and included as part of this Resolution on Exhibit B attached hereto; and

WHEREAS, the Applicant has requested real property tax deductions for ten years with respect to the Redevelopment and locally assessed personal property tax deductions for ten years with respect to the Equipment; and

WHEREAS, the Council has considered the following factors under IC 6-1.1-12.1-17 in connection with the Project: (i) the total amount of the Applicant's investment in real and personal property; (ii) the number of new full-time equivalent jobs to be created as a result of the Project; (iii) the average wage of the new employees resulting from the Project compared to the state minimum wage; and (iv) the infrastructure requirements for the Applicant's investment under the Project (collectively, the "Deduction Schedule Factors"); and

WHEREAS, on November 2, 2021 at 5:00 p.m., the Council reviewed the Statements of Benefits and accepted testimony from the application regarding the Project; and

WHEREAS, pursuant to IC 6-1.1-12.1-2, on November 9, 2021, the Council passed a resolution (the "Declaratory Resolution") which designated the Area as an "economic revitalization area" pursuant the Act and approved real property tax deductions under IC 6-1.1-12.1-3 for redevelopment or rehabilitation in the Area for up to ten (10) years and locally assessed personal property tax deductions under IC 6-1.1-12.1-4.5 for new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment in the Area for up to ten (10) years; and

WHEREAS, the Declaratory Resolution also approved real property tax deductions with respect to the Redevelopment, personal property tax deductions with respect to the Equipment, and other matters related thereto; and

WHEREAS, in compliance with IC 6-1.1-12.1-2.5, the Council published notice (the "Notice") describing the adoption and substance of the Declaratory Resolution and stating that, on the date hereof, the Council would hold a public hearing (the "Public Hearing") at which it will receive and hear all remonstrances and objections from interested persons with respect to the Declaratory Resolution; and

WHEREAS, in compliance with IC 6-1.1-12.1-2.5, the Council filed with each taxing unit that has authority to levy property taxes in the Area a copy of the Notice and the Statement of Benefits; and

WHEREAS, in compliance with IC 6-1.1-12.1-2.5, on the date hereof, the Council held the Public Hearing at which it received, heard and considered evidence concerning the Declaratory Resolution and any remonstrances or objections with respect to the Declaratory Resolution; and

WHEREAS, in compliance with I.C. 6-1.1-12.1-9.5 and I.C. 6-1.1-12.1-11.3, on the date hereof, the Council held the Public Hearing at which it received, heard and considered evidence concerning Applicant's request for a Waiver of Noncompliance to regarding the initiation of redevelopment and installation of new manufacturing equipment, new research and development equipment, new information technology equipment and new logistical distribution equipment; and

WHEREAS, the Council has reviewed the Statement of Benefits and hereby finds that the Project as described in the Statement of Benefits will be of public utility and will be to the benefit and welfare of all citizens and taxpayers of the County; and

WHEREAS, pursuant to IC 6-1.1-12.1-2.5, the Council desires to take final action confirming the Declaratory Resolution and the Waiver of Noncompliance.

NOW, THEREFORE, BE IT RESOLVED, by the County Council of Vigo County, Indiana as follows:

Section 1. The Council hereby finds that (i) the Area is within the County, and (ii) the Area has become undesirable for, or impossible of, normal development and occupancy because of a lack of development, cessation of growth, deterioration of improvements or character of occupancy, age, obsolescence, substandard buildings, or other factors which have impaired values and prevented a normal development of property and use of property.

Section 2. The Area is hereby declared to be an "economic revitalization area" pursuant to IC 6-1.1-12.1. The period for real property tax deductions under IC 6-1.1-12.1-3 for redevelopment or rehabilitation in the Area shall be ten (10) years, and the locally assessed personal property tax deductions under IC 6-1.1-12.1-4.5 for new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment in the Area shall be ten (10) years.

Section 3. Based upon the information in the Statement of Benefits describing the Project, the Council makes the following findings:

(a) The estimate of the value of the Redevelopment is reasonable for redevelopment of that type.

(b) The estimate of the number of individuals who will be employed or whose employment will be retained can be reasonably expected to result from the Redevelopment.

(c) The estimate of the annual salaries of those individuals who will be employed or whose employment will be retained can be reasonably expected to result from the Redevelopment.

(d) The other benefits about which information was requested are benefits that can be reasonably expected to result from the Redevelopment.

(e) The totality of benefits is sufficient to justify the granting of real property tax deductions to the Applicant pursuant to IC 6-1.1-12-3.

Section 4. Based upon the information in the Statement of Benefits and the foregoing findings, the Council, pursuant to IC 6-1.1-12.1-3, hereby approves and allows real property tax deductions for the Redevelopment by the Applicant with respect to the Project. Based upon the Statement of Benefits, the foregoing findings, and the Deduction Schedule Factors, the Council hereby establishes, pursuant to IC 6-1.1-12.1-17, that such real property deductions shall be provided in accordance with the following schedule:

YEAR OF DEDUCTION	AMOUNT OF DEDUCTION
1st	100%
2nd	90%
3rd	80%
4th	70%
5th	60%
6th	50%
7th	40%
8th	30%
9th	20%
10th	10%

Section 5. Based upon the information in the Statement of Benefits describing the Project, the Council makes the following findings:

(a) The estimate of the cost of the Equipment is reasonable for equipment of that type.

(b) The estimate of the number of individuals who will be employed or whose employment will be retained can be reasonably expected to result from the installation of the Equipment.

(c) The estimate of the annual salaries of those individuals who will be employed or whose employment will be retained can be reasonably expected to result from the installation of the Equipment.

(d) The other benefits about which information was requested are benefits that can be reasonably expected to result from the proposed installation of the Equipment.

(e) The totality of benefits is sufficient to justify the granting of personal property tax deductions to the Applicant pursuant to IC 6-1.1-12-4.5.

Section 6. Based upon the information in the Statement of Benefits and the foregoing findings, the Council, pursuant to IC 6-1.1-12.1-4.5, hereby approves and allows personal property tax deductions for the Equipment by the Applicant with respect to the Project. Based on the Statement of Benefits, the foregoing findings, and the Deduction Schedule Factors, the Council hereby establishes, pursuant to IC 6-1.1-12.1-17, that such personal property deductions shall be provided in accordance with the following schedule:

YEAR OF DEDUCTION	AMOUNT OF DEDUCTION
1st	100%
2nd	90%
3rd	80%
4th	70%
5th	60%
6th	50%
7th	40%
8th	30%
9th	20%
10th	10%

Section 7. The County acknowledges that portions of the investment in the Project may occur, and the resulting assessed value added, in different years and, therefore, the full ten-year schedule for the above deductions may start and end in different years for such portions.

Section 8. Pursuant to I.C. 6-1.1-12.1-9.5 and I.C. 6-1.1-12.1-11.3, the Council hereby waives any noncompliance related to the failure to designate the Area an economic revitalization area prior to the initiation of the redevelopment or installation of new manufacturing equipment, new research and development equipment, new information technology equipment and new logistical distribution equipment. Such waiver will not result in a delay in the issuance of tax bills, require the recalculation of tax rates or tax levies for a particular year, or otherwise cause an undue burden on a taxing unit.

Section 9. The Council hereby confirms the Declaratory Resolution and the actions set forth in this Resolution are final, except for the limited rights of appeal provided under IC 6-1.1-12.1-2.5.

Section 10. This Resolution shall be in full force and effect from and after its adoption.

Signatures on following page

Presented to the Vigo County Council, read in full and adopted as written this 4th day of January, 2022.

Aye ☑ Nay ☐	Absent ☐ Abstain ☐	R. Todd Thacker	
Aye ☑ Nay ☐	Absent ☐ Abstain ☐	Travis Norris	
Aye ☑ Nay ☐	Absent ☐ Abstain ☐	Marie Theisz	
Aye ☑ Nay ☐	Absent ☐ Abstain ☐	Vicki Weger	Vicki Weger
Aye ☑ Nay ☐	Absent ☐ Abstain ☐	Brenda Wilson	Brenda Wilson
Aye ☑ Nay ☐	Absent ☐ Abstain ☐	David Thompson	
Aye ☑ Nay ☐	Absent ☐ Abstain ☐	Aaron Loudermilk, President	

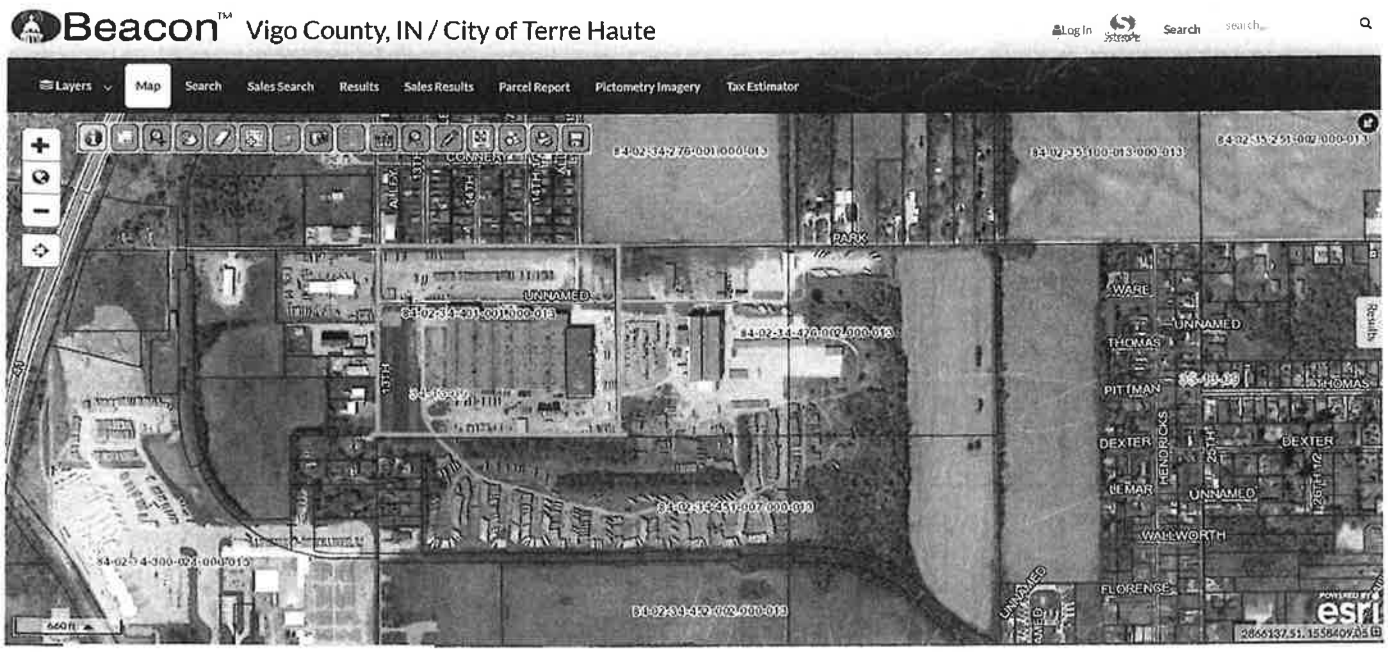
Attest:

James W. Bramble (lw)

James W. Bramble
Vigo Auditor

EXHIBIT A

PROPOSED PROJECT PROPERTY MAP



<u>EXHIBIT B</u>

PETITION AND EXHIBITS