

**DUBOIS COUNTY COUNCIL PUBLIC HEARINGS AND SPECIAL MEETING**

**April 19, 2021**

The Dubois County Council met on Monday, April 19, 2021 in the Commissioners/Council Chambers in the Dubois County Annex. Present at the meeting were Board Members Michael W. Kluesner, Craig M. Greulich, Charmian R. Klem, Mary E. Beckman, Sonya Haas, Alex P. Hohl, Doug M. Uebelhor, Auditor Sandra L. Morton and County Attorney Greg Schnarr. A quorum was declared present.

**RE: PUBLIC HEARING – FISCHER FARM NATURAL FOODS**

As advertised, President Kluesner called to order the Public Hearing for the Personal Property Tax Abatement at 4:30 p.m. Diana Fischer was present and provided information on the distribution locations for the Fischer Farms products. There being no public comments, Charmian Klem made a motion to close the public hearing, seconded by Mary E. Beckman. The motion carried unanimously. The Public Hearing was closed at 4:39 p.m.

**RE: PUBLIC HEARING – SANDER FAMILY MEAT MARKET**

As advertised, President Kluesner called to order the Public Hearing for the Personal Property Tax Abatement at 4:45 p.m. Chris Sander was present and provided information on the Sander services. There being no comments from the public, Craig Greulich made a motion to close the public hearing, seconded by Doug Uebelhor. The motion carried unanimously. The Public Hearing was closed at 4:54 p.m.

**RE: SPECIAL MEETING – ABATEMENT APPROVAL**

As advertised, President Kluesner called to order the Special Meeting of the County Council at 5:00 p.m.

**RE: FISCHER FARM NATURAL FOODS ABATEMENT**

County Attorney Greg Schnarr presented Resolution 2021-16 for approval. A motion was made by Charmian R. Klem to approve Resolution 2021-16, was duly seconded by Mary E. Beckman, and carried unanimously.

RESOLUTION NO. 2021-16

RESOLUTION OF THE COUNTY COUNCIL OF DUBOIS COUNTY  
CONFIRMING THE DESIGNATION OF A PORTION OF JACKSON TOWNSHIP  
OF DUBOIS COUNTY AS AN ECONOMIC REVITALIZATION AREA AND  
APPROVING A STATEMENT OF BENEFITS

WHEREAS, the County Council ("Council") of Dubois County, Indiana ("County"), did on the 29<sup>th</sup> day of March, 2021, adopt a resolution designating certain real property ("Declaratory Resolution") located in Jackson Township of Dubois County, Indiana and set forth in the Declaratory Resolution as an economic revitalization area under and pursuant to IC 6-1.1-12.1 ("ERA"); and

WHEREAS, as directed in the Declaratory Resolution, notice of the adoption of the Declaratory Resolution and all other disclosures required by IC 6-1.1-12.1-2.5 have been duly published in accordance with IC 5-3-1; and

WHEREAS, as appears in the records of this Council, no remonstrances or objections have been received, and the Council shall now consider the Declaratory Resolution and hear evidence thereon;

WHEREAS, on or about February 16, 2021, Fischer Farms Natural Foods, LLC ("Taxpayer") submitted a Statement of Benefits ("SB-1") attached hereto as Exhibit A and incorporated herein by reference, applying for an assessed value deduction in accordance with IC 6-1.1-12.1-4.5 and IC 6-1.1-12.1-17 in connection with the installation of certain equipment and requesting approval thereof; and

WHEREAS, notice of a public hearing on the ERA and the property tax abatement was published in accordance with IC 5-3-1 and the Act; and

WHEREAS, the Council hereby determines that the deduction under IC 6-1.1-12.1-4.5 should be allowed based on the following findings:

- (i) The value of the redevelopment or rehabilitation and of the proposed cost of the new manufacturing equipment is reasonable for projects and equipment of this nature, respectively;
- (ii) The number of individuals who to be employed reasonably result from the redevelopment or rehabilitation and installation of the new manufacturing equipment;
- (iii) The annual salaries of those individuals to be employed reasonably resulted from the redevelopment or rehabilitation and the installation of the new manufacturing equipment;
- (iv) The number of individual opportunities for employment, both temporary and permanent, and the compensation paid to employees, along with the value of the acquisition and construction of the improvements, create benefits of the type and quality anticipated by this Council within the ERA

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and can reasonably be expected to result from the described redevelopment or rehabilitation and the installation of new manufacturing equipment; and

- (v) The totality of the benefits provided by the redevelopment or rehabilitation and the installation of the new manufacturing equipment is sufficient to justify the deduction; and

WHEREAS, the Council hereby determines that use of the alternative deduction schedule authorized under IC 6-1.1-12.1-1, et seq. is appropriate as demonstrated by:

- (i) The total amount of the Taxpayer's investment in real and personal property;
- (ii) The number of new full-time equivalent jobs created;
- (iii) The average wage of the new employees compared to the state minimum wage; and
- (iv) The infrastructure requirements for the Taxpayer's investment; and

WHEREAS, the Council hereby finds that the purposes of the Act are served by allowing the deduction provided by IC 6-1.1-12.1-4.5 in accordance with the alternate schedule attached hereto as Exhibit B;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL OF DUBOIS COUNTY, INDIANA, THAT:

Section 1. The Declaratory Resolution as adopted by this Council on the 29<sup>th</sup> day of March, 2021, is now and hereby in all things, ratified, approved and confirmed.

Section 2. The Taxpayer shall be entitled to the deduction provided by IC 6-1.1-12.1-4.5 in accordance with Exhibit B.

Section 3. The SB-1 and abatement application submitted by the Taxpayer are hereby approved.

Section 4. This resolution shall be effective from and after passage.

PASSED AND ADOPTED, by the County Council of Dubois County, Indiana this 19<sup>th</sup> day of April, 2021.

See below for Completed SB-1

**EXHIBIT B**  
**SCORING & ALTERNATE SCHEDULE**

| <b>Category</b>   | <b>Application</b> | <b>Points</b> |
|---|--------------------|---------------|
| New Investment  |                    | 10            |
| New Employment  | 5 Full Time        | 5             |
| New Employment Wage Level                                 |                    | 25            |
| Targeted Business Bonus Points                            |                    | 5             |
| Use of Existing Vacant Structure                          |                    | 1             |
| Use of Local Supplies & Contractors in Project            |                    | 10            |
| Offers Mentoring/Internship Program/Tuition Reimbursement |                    | 3             |
| Years of Operation in County                              | 10+                | 5             |
| <b>Total Points</b>                                       |                    | <b>64</b>     |

**Based on the point score, the applicant is eligible for tax abatement on the following schedule:**

|               |             |
|---------------|-------------|
| <b>Year 1</b> | <b>100%</b> |
| <b>Year 2</b> | <b>75%</b>  |
| <b>Year 3</b> | <b>50%</b>  |
| <b>Year 4</b> | <b>25%</b>  |

**RE: SANDER FAMILY MEAT MARKET**

County Attorney Greg Schnarr presented Resolution 2021-17 for approval. A motion was made by Craig Greulich to approve Resolution 2021-17, was duly seconded by Doug Uebelhor, and carried 6-0. Sonya Haas recused herself.

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**RESOLUTION NO. 2021-17**

**RESOLUTION OF THE COUNTY COUNCIL OF DUBOIS COUNTY  
CONFIRMING THE DESIGNATION OF A PORTION OF JACKSON TOWNSHIP  
OF DUBOIS COUNTY AS AN ECONOMIC REVITALIZATION AREA AND  
APPROVING A STATEMENT OF BENEFITS**

WHEREAS, the County Council ("Council") of Dubois County, Indiana ("County"), did on the 29<sup>th</sup> day of March, 2021, adopt a resolution designating certain real property ("Declaratory Resolution") located in Jackson Township of Dubois County, Indiana and set forth in the Declaratory Resolution as an economic revitalization area under and pursuant to IC 6-1.1-12.1 ("ERA"); and

WHEREAS, as directed in the Declaratory Resolution, notice of the adoption of the Declaratory Resolution and all other disclosures required by IC 6-1.1-12.1-2.5 have been duly published in accordance with IC 5-3-1; and

WHEREAS, as appears in the records of this Council, no remonstrances or objections have been received, and the Council shall now consider the Declaratory Resolution and hear evidence thereon;

WHEREAS, on or about February 19, 2021, Sander Family Meat Market ("Taxpayer") submitted a Statement of Benefits ("SB-1") attached hereto as Exhibit A and incorporated herein by reference, applying for an assessed value deduction in accordance with IC 6-1.1-12.1-4.5 and IC 6-1.1-12.1-17 in connection with the installation of certain equipment and requesting approval thereof; and

WHEREAS, notice of a public hearing on the ERA and the property tax abatement was published in accordance with IC 5-3-1 and the Act; and

WHEREAS, the Council hereby determines that the deduction under IC 6-1.1-12.1-4.5 should be allowed based on the following findings:

The value of the redevelopment or rehabilitation and of the proposed cost of the new manufacturing equipment is reasonable for projects and equipment of this nature, respectively;

- (i) The number of individuals who to be employed reasonably result from the redevelopment or rehabilitation and installation of the new manufacturing equipment;
- (ii) The annual salaries of those individuals to be employed reasonably resulted from the redevelopment or rehabilitation and the installation of the new manufacturing equipment;
- (iii) The number of individual opportunities for employment, both temporary and permanent, and the compensation paid to employees, along with the value of the acquisition and construction of the improvements, create benefits of the type and quality anticipated by this Council within the ERA and can reasonably be expected to result from the described redevelopment or rehabilitation and the installation of new manufacturing equipment; and
- (iv) The totality of the benefits provided by the redevelopment or rehabilitation and the installation of the new manufacturing equipment is sufficient to justify the deduction; and

WHEREAS, the Council hereby determines that use of the alternative deduction schedule authorized under IC 6-1.1-12.1-1, et seq. is appropriate as demonstrated by:

- (i) The total amount of the Taxpayer's investment in real and personal property;
- (ii) The number of new full-time equivalent jobs created;
- (iii) The average wage of the new employees compared to the state minimum wage; and
- (iv) The infrastructure requirements for the Taxpayer's investment; and

WHEREAS, the Council hereby finds that the purposes of the Act are served by allowing the deduction provided by IC 6-1.1-12.1-4.5 in accordance with the alternate schedule attached hereto as Exhibit B;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL OF DUBOIS COUNTY, INDIANA, THAT:

Section 5. The Declaratory Resolution as adopted by this Council on the 29<sup>th</sup> day of March, 2021, is now and hereby in all things, ratified, approved and confirmed.

Section 6. The Taxpayer shall be entitled to the deduction provided by IC 6-1.1-12.1-4.5 in accordance with Exhibit B.

Section 7. The SB-1 and abatement application submitted by the Taxpayer are hereby approved.

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Section 8. This resolution shall be effective from and after passage.

PASSED AND ADOPTED, by the County Council of Dubois County, Indiana this 14<sup>th</sup> day of April, 2021.

See below for Completed SB-1

**EXHIBIT B**  
**SCORING & ALTERNATE SCHEDULE**

| <b><u>Category</u></b>                                    | <b><u>Application</u></b> | <b><u>Points</u></b> |
|---|---------------------------|----------------------|
| New Investment  |                           | 15                   |
| New Employment  | 16 Full Time              | 20                   |
| New Employment Wage Level                                 |                           | 15                   |
| Targeted Business Bonus Points                            |                           | 5                    |
| Use of Existing Vacant Structure                          |                           | 1                    |
| Use of Local Supplies & Contractors in Project            |                           | 10                   |
| Offers Mentoring/Internship Program/Tuition Reimbursement |                           | 0                    |
| Years of Operation in County                              | 10+                       | 5                    |
| <b>Total Points</b>                                       |                           | <b>71</b>            |

**Based on the point score, the applicant is eligible for tax abatement on the following schedule:**

|               |             |
|---------------|-------------|
| <b>Year 1</b> | <b>100%</b> |
| <b>Year 2</b> | <b>75%</b>  |
| <b>Year 3</b> | <b>50%</b>  |
| <b>Year 4</b> | <b>25%</b>  |

**RE: FUTURE MEETINGS**

The Council will meet at 4:30 p.m. in the Dubois County Annex Commissioner/Council Room on the following dates for the regular monthly meetings: April 26, 2021, May 24, 2021, June 28, 2021 and July 26, 2021.

**RE: ADJOURNMENT**

With no further business to conduct, a motion to adjourn was made by Charmian R. Klem, seconded by Alex P. Hohl. The meeting was adjourned at 5:04 p.m.