

**WHITELAND TOWN COUNCIL**

**RESOLUTION NO. 2019-07**

**A RESOLUTION CONFIRMING RESOLUTION 2019-06 THE DECLARATION OF A CERTAIN AREA WITHIN THE TOWN OF WHITELAND AN ECONOMIC REVITALIZATION AREA AND QUALIFYING CERTAIN REAL PROPERTY IMPROVEMENTS FOR TAX ABATEMENT**

**(Whiteland Logistics Center, Building 1 - JD Whiteland, L.L.C.)**

WHEREAS, the Town of Whiteland, Indiana, recognizes the need to stimulate growth and maintain a sound economy within its corporate limits;

WHEREAS, the Whiteland Town Council (“Council”) further recognizes that it is in the best interest of the Town of Whiteland to provide incentives to stimulate investment within the community;

WHEREAS, Ind. Code § 6-1.1-12.1-1 *et. seq.* provides for a program of real property and personal property tax abatement within “economic revitalization areas” (“ERAs”) and provides for the adoption of such a program;

WHEREAS, Ind. Code § 6-1.1-12.1 empowers the Council to designate economic revitalizations areas by following a procedure involving adoption of a preliminary declaratory resolution (Whiteland Town Council Resolution No. 2019-06, hereafter “Resolution No. 2019-06”), providing public notice, conducting a public hearing and adopting a final resolution confirming the declaratory resolution or a modified version of the declaratory resolution or rescinding the declaratory resolution;

WHEREAS, the Council has held a public hearing as to whether the Real Estate more particularly described on Exhibit A attached hereto and incorporated herein (the “Real Estate”) should be designated as an economic revitalization area, and on May 8, 2019, the Council adopted a preliminary declaratory resolution, Resolution No. 2019-06, designating the Real Estate as an economic revitalization area and declaring certain real property improvements for property tax abatement and fixed 7:00 p.m. on May 22, 2019, in the Whiteland Town Hall 549 E Main Street, Whiteland, Indiana, for a final public hearing for the purpose of receiving any remonstrance or objections from any person in or affected by the Real Estate or its designation as an economic revitalization area;

WHEREAS, on May 8, 2019, JD Whiteland, L.L.C. (“JDW”) filed its Statement of Benefits Real Property as required by the Council (the “Statement of Benefits”);

WHEREAS, the Statement of Benefits has subsequently been found to have included a typographical error, and JDW has subsequently provided a corrected Statement of Benefits, which is attached hereto and incorporated herein as Exhibit B (the “Corrected Statement of Benefits”);

WHEREAS, proper legal notice was published indicating the adoption of the declaratory resolution, Resolution No. 2019-06, and stating when and where the public hearing would be held; and

WHEREAS, at such public hearing, any and all additional evidence and testimony along with any and all remonstrances and objections presented were considered, and such additional evidence and testimony either confirmed the Council's determination that the said real estate is an economic revitalization area qualified for property tax abatement or did not refute that determination.

NOW, THEREFORE, BE IT RESOLVED BY THE WHITELAND TOWN COUNCIL THAT:

Section 1. The Whiteland Town Council hereby takes "final action" as that phrase is contemplated in Ind. Code § 6-1.1-12.1 *et seq.* with regard to the request for real property improvements tax abatement of JDW and the adoption of this Whiteland Town Council Resolution No. 2019-07.

Section 2. The Whiteland Town Council hereby confirms certain findings made within Resolution No. 2019-06 and makes such additional findings and determinations as follows:

1. That the Real Estate is located within the jurisdiction of the Whiteland Town Council for purposes set forth in Ind. Code § 6-1.1-12.1-2;
2. That this Council has determined, based on the information provided by the applicant and other evidence before the Council, that the site has become undesirable for or impossible of normal development and occupancy inasmuch as normal development and growth has not occurred in the area during the past ten (10) years without additional financial incentives;
3. That the improvement of the Real Estate described herein would be of public utility and would be to the benefit and welfare of all citizens and taxpayers of the Town of Whiteland;
4. That the designation of the Property as an "Economic Revitalization Area" and providing property tax abatements will assist in the inducement of projects which will provide employment opportunities to residents of the Town of Whiteland and Johnson County;
5. That the Statement of Benefits Real Property Improvements form, filed on May 8, 2019 by JDW, as corrected and attached hereto as Exhibit B, is in acceptable form and complies with the standards set forth in Resolution No. 2019-06;
6. The estimate of the value of the redevelopment is reasonable for projects of this nature and type;

7. 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 proposed described redevelopment;
8. The estimate of the annual salaries of the individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed described redevelopment;
9. The number of individual opportunities for employment, both temporary and permanent, and the compensation to be paid to employees, along with the value of the installation of the real property improvements, creates benefits of the type and quality anticipated by the Whiteland Town Council within the ERA and can reasonably be expected to result from the proposed described redevelopment.; and
10. The totality of benefits is sufficient to justify the deductions.

Section 3. The area legally described and depicted on the attached Exhibit A is designated an ERA in the Town of Whiteland.

Section 4. Resolution No. 2019-06 is hereby modified to replace the original Statement of Benefits included within Exhibit B of Resolution No. 2019-06, with the Corrected Statement of Benefits attached hereto as Exhibit B.

Section 5. The deductions allowed within the said ERA shall be as allowed under Ind. Code § 6-1.1-12.1-3 with respect to the real property improvements developed in substantial compliance with the descriptions, projections, and plans set forth in the Application for Property Tax Abatement included as Exhibit B of Resolution No. 2019-06 and the Corrected Statement of Benefits.

Section 6. The Council hereby confirms Resolution No. 2019-06 adopted May 8, 2019, as modified to replace the original Statement of Benefits with the Corrected Statement of Benefits, and hereby finally approves the Application for Property Tax Abatement included as Exhibit B of Resolution No. 2019-06, with the Corrected Statement of Benefits.

Section 7. The President of the Council is hereby authorized to complete and execute JDW's Corrected Statement of Benefits form consistent with this Resolution.

Section 8. Two (2) copies of Exhibit A, which legally describes and depicts the subject real estate, is on file in the office of the Clerk-Treasurer of Whiteland, Indiana, and the Council directs the Clerk-Treasurer to maintain for public inspection two (2) copies of said Exhibit A in the files of the Clerk-Treasurer.

Section 9. A certified copy of this Resolution shall be sent to the Johnson County Auditor.

Section 10. The sections, paragraphs, sentences, clauses and phrases of this Resolution are separable, and if any phrase, clause, sentence, paragraph or section of this Resolution shall be declared unconstitutional, invalid or unenforceable by the valid judgment or decree of a court of competent jurisdiction, such unconstitutionality, invalidity or unenforceability shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this Resolution.


Section 11. This Resolution shall be effective immediately upon its passage, subject to the appeal proceedings through court action contemplated by Ind. Code § 6-1.1-12.1-2.5.

ADOPTED by the Town Council of the Town of Whiteland, Indiana, on the 22<sup>nd</sup> day of May, 2019.

TOWN OF WHITELAND, INDIANA, TOWN COUNCIL

Voting In Favor

Voting Opposed

  
\_\_\_\_\_  
Andy Brock, President

\_\_\_\_\_  
Andy Brock, President

  
\_\_\_\_\_  
David Hawkins

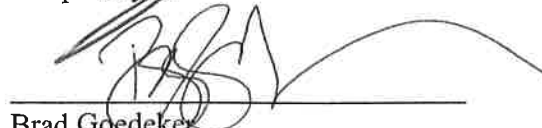
\_\_\_\_\_  
David Hawkins

  
\_\_\_\_\_  
Scot Ford

\_\_\_\_\_  
Scot Ford

  
\_\_\_\_\_  
Joseph Sayler

\_\_\_\_\_  
Joseph Sayler

  
\_\_\_\_\_  
Brad Goedeker

\_\_\_\_\_  
Brad Goedeker

Attest:

  
\_\_\_\_\_  
Debra L. Hendrickson, Clerk-Treasurer

Exhibit A

**Legal Description of Whiteland Logistics Center Economic Revitalization Area**

PART OF THE SOUTHEAST QUARTER, PART OF THE NORTHEAST QUARTER AND PART OF THE EAST HALF OF THE NORTHWEST QUARTER OF SECTION 26, TOWNSHIP 13 NORTH, RANGE 4 EAST OF THE SECOND PRINCIPAL MERIDIAN IN PLEASANT TOWNSHIP, JOHNSON COUNTY, INDIANA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHWEST CORNER OF THE NORTHEAST QUARTER OF SAID SECTION 26; THENCE NORTH 88 DEGREES 55 MINUTES 46 SECONDS EAST ALONG THE NORTH LINE OF SAID NORTHEAST QUARTER 712.03 FEET TO THE NORTHEAST CORNER OF WOODVIEW SUBDIVISION, PER PLAT THEREOF RECORDED IN PLAT BOOK 6, PAGE 48 IN THE OFFICE OF THE JOHNSON COUNTY RECORDER, BEING THE POINT OF BEGINNING; THENCE NORTH 88 DEGREES 55 MINUTES 46 SECONDS EAST ALONG THE NORTH LINE OF SAID NORTHEAST QUARTER A DISTANCE OF 624.90 FEET TO THE NORTHWEST CORNER OF THE EAST HALF OF SAID NORTHEAST QUARTER; THENCE NORTH 88 DEGREES 55 MINUTES 46 SECONDS EAST ALONG THE NORTH LINE OF SAID NORTHEAST QUARTER A DISTANCE OF 932.28 FEET; THENCE SOUTH 01 DEGREES 04 MINUTES 14 SECONDS EAST A DISTANCE OF 16.50 FEET TO THE NORTHWEST CORNER OF A LAND TRACT CONVEYED TO THE STATE OF INDIANA RECORDED IN BOOK 180, PAGE 245; THENCE SOUTH 52 DEGREES 10 MINUTES 00 SECONDS EAST ALONG A SOUTH LINE OF SAID LAND TRACT A DISTANCE OF 127.30 FEET; THENCE SOUTH 86 DEGREES 01 MINUTES 26 SECONDS EAST ALONG A SOUTH LINE OF SAID LAND TRACT A DISTANCE OF 265.01 FEET TO THE WEST LINE OF A LAND TRACT CONVEYED TO "WHITELAND 95 RE LLC" RECORDED AS INSTRUMENT NUMBER 2015-028569; THENCE SOUTH 00 DEGREES 18 MINUTES 24 SECONDS EAST ALONG THE WEST LINE OF SAID LAND TRACT A DISTANCE OF 795.74 FEET; THENCE NORTH 88 DEGREES 55 MINUTES 46 SECONDS EAST ALONG A SOUTH LINE OF SAID LAND TRACT A DISTANCE OF 40.00 FEET TO THE EAST LINE OF SAID NORTHEAST QUARTER; THENCE SOUTH 00 DEGREES 18 MINUTES 24 SECONDS EAST ALONG THE EAST LINE OF SAID NORTHEAST QUARTER A DISTANCE OF 1484.79 FEET TO A POINT LOCATED 297.00 FEET NORTH OF THE SOUTHEAST CORNER OF SAID NORTHEAST QUARTER; THENCE SOUTH 88 DEGREES 49 MINUTES 46 SECONDS WEST PARALLEL WITH THE SOUTH LINE OF SAID NORTHEAST QUARTER A DISTANCE OF 1326.56 FEET TO THE WEST LINE OF THE EAST HALF OF SAID NORTHEAST QUARTER; THENCE SOUTH 00 DEGREES 33 MINUTES 17 SECONDS EAST ALONG SAID WEST LINE A DISTANCE OF 297.02 FEET TO THE SOUTH LINE OF SAID NORTHEAST QUARTER; THENCE SOUTH 88 DEGREES 49 MINUTES 46 SECONDS WEST ALONG THE SOUTH LINE OF SAID NORTHEAST QUARTER A DISTANCE OF 625.02 FEET; THENCE SOUTH 00 DEGREES 21 MINUTES 54 SECONDS EAST 66.00 FEET; THENCE SOUTH 88 DEGREES 49 MINUTES 46 SECONDS WEST PARALLEL WITH THE SOUTH LINE OF SAID NORTHEAST QUARTER 698.90 FEET TO THE WEST LINE OF THE SOUTHEAST QUARTER OF SAID SECTION 26; THENCE NORTH 00 DEGREES 49 MINUTES 12 SECONDS WEST ALONG

THE WEST LINE OF THE SOUTHEAST QUARTER 66.00 FEET TO THE NORTHWEST CORNER OF SAID SOUTHEAST QUARTER; THENCE SOUTH 88 DEGREES 49 MINUTES 46 SECONDS WEST ALONG THE SOUTH LINE OF THE NORTHWEST QUARTER A DISTANCE OF 1330.41 FEET TO THE SOUTHWEST CORNER OF THE EAST HALF OF SAID NORTHWEST QUARTER; THENCE NORTH 00 DEGREES 46 MINUTES 07 SECONDS WEST ALONG THE WEST LINE OF THE EAST HALF OF SAID NORTHWEST QUARTER A DISTANCE OF 217.60 FEET; THENCE NORTH 88 DEGREES 49 MINUTES 46 SECONDS EAST PARALLEL WITH THE SOUTH LINE OF SAID NORTHWEST QUARTER A DISTANCE OF 460.14 FEET TO THE SOUTHEAST CORNER OF A LAND TRACT CONVEYED TO "MANIFOLD" RECORDED IN BOOK 237, PAGE 242; THENCE NORTH 00 DEGREES 46 MINUTES 07 SECONDS WEST PARALLEL WITH SAID WEST LINE A DISTANCE OF 284.99 FEET TO THE NORTHEAST CORNER OF A LAND TRACT CONVEYED TO "GRAVES" RECORDED AS INSTRUMENT NUMBER 2016-011025 ; THENCE SOUTH 88 DEGREES 49 MINUTES 46 SECONDS WEST PARALLEL WITH THE SOUTH LINE OF SAID NORTHWEST QUARTER A DISTANCE OF 34.20 FEET; THENCE NORTH 00 DEGREES 49 MINUTES 12 SECONDS WEST PARALLEL WITH THE EAST LINE OF SAID NORTHWEST QUARTER A DISTANCE OF 275.55 FEET TO THE SOUTHWEST CORNER OF A LAND TRACT CONVEYED TO "LINDA KIRK MASCHMEYER" RECORDED AS INSTRUMENT NUMBER 96003563; THENCE NORTH 89 DEGREES 04 MINUTES 20 SECONDS EAST ALONG THE SOUTH LINE OF SAID LAND TRACT AND PARALLEL WITH THE NORTH LINE OF SAID NORTHWEST QUARTER A DISTANCE OF 904.00 FEET TO THE EAST LINE OF SAID NORTHWEST QUARTER; THENCE NORTH 00 DEGREES 49 MINUTES 12 SECONDS WEST ALONG SAID EAST LINE A DISTANCE OF 1550.73 FEET TO THE INTERSECTION WITH THE EXTENSION OF THE SOUTH LINE OF SAID WOODVIEW SUBDIVISION; THENCE NORTH 88 DEGREES 55 MINUTES 46 SECONDS EAST ALONG SAID SOUTH LINE A DISTANCE OF 705.48 FEET TO THE SOUTHEAST CORNER OF SAID WOODVIEW SUBDIVISION; THENCE NORTH 00 DEGREES 10 MINUTES 34 SECONDS EAST ALONG THE EAST LINE OF SAID WOODVIEW SUBDIVISION A DISTANCE OF 376.79 FEET TO THE POINT OF BEGINNING.

CONTAINING 167.228 ACRES, MORE OR LESS.



**Exhibit B**

**Corrected Statement of Benefits (2 Pages)**



**STATEMENT OF BENEFITS  
REAL ESTATE IMPROVEMENTS**

State Form 51787 (R6 / 10-14)  
Prescribed by the Department of Local Government Finance

20__ PAY 20__
<b>FORM SB-1 / Real Property</b>
<b>PRIVACY NOTICE</b>
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.

This statement is being completed for real property that qualifies under the following Indiana Code (check one 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)

**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 March 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 JD Whiteland, L.L.C.					
Address of taxpayer (number and street, city, state, and ZIP code) 4520 Madison Avenue Ste 100; Kansas City MO 64111					
Name of contact person Nick Jones		Telephone number ( 816 ) 389-5700		E-mail address njones@jonesdevco.com	
SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT					
Name of designating body Town of Whiteland				Resolution number	
Location of property Proposed Lot 1, Whiteland Logistics Center		County Johnson		DLGF taxing district number	
Description of real property improvements, redevelopment, or rehabilitation (use additional sheets if necessary) Proposed building 1 = Construction of a +/-437,691 square foot warehouse on approximately 28 acres. The building will have some office space and sufficient car and trailer parking and is currently planned to be built on a speculative basis.				Estimated start date (month, day, year) 06/01/2019	
				Estimated completion date (month, day, year) 06/01/2020	
SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT					
Current number 0.00	Salaries \$0.00	Number retained 0.00	Salaries \$0.00	Number additional 125.00	Salaries \$13.00
SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT					
			REAL ESTATE IMPROVEMENTS		
			COST		ASSESSED VALUE
Current values			64,389.00	54,389.00	
Plus estimated values of proposed project			16,936,000.00	15,936,000.00	
Less values of any property being replaced			0.00	0.00	
Net estimated values upon completion of project			15,936,000.00	15,936,000.00	
SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER					
Estimated solid waste converted (pounds) 0.00			Estimated hazardous waste converted (pounds) 0.00		
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) 05/08/2019	
Printed name of authorized representative Nicholas C Jones			Title Manager		



**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 \_\_\_\_\_
- 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. 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. 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.