

WHITELAND TOWN COUNCIL
RESOLUTION NO. 2022-06

A RESOLUTION CONFIRMING RESOLUTION 2022-05 DECLARING A CERTAIN
AREA WITHIN THE TOWN OF WHITELAND AN ECONOMIC REVITALIZATION
AREA AND QUALIFYING CERTAIN REAL PROPERTY IMPROVEMENTS FOR
TAX ABATEMENT

(UCP Whiteland, LLC)

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. 2022-05, hereafter “Resolution No. 2022-05”), 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, on February 4, 2022, UCP Whiteland, LLC (“UCP” or “Applicant”) filed its Statement of Benefits Real Property as required by the Council (the “Statement of Benefits”), which was included as part of the Application for Property Tax Abatement included as Exhibit B of Resolution No. 2022-05 (the “Application”);

WHEREAS, on February 8, 2022, the Council adopted a declaratory resolution, Resolution No. 2022-05, designating the area more particularly described and depicted on Exhibit A attached hereto and incorporated herein (the “Real Estate”) as an economic revitalization area and initially approving certain real property improvements for property tax abatement, and fixed 7:00 p.m. on March 8, 2022, at 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, proper legal notice was published indicating the adoption of Declaratory Resolution No. 2022-05, and stating when and where the public hearing would be held; and

WHEREAS, the Council has held a public hearing as to whether the Real Estate should be designated as an economic revitalization area, and at such public hearing, any and all additional

evidence and testimony along with any and all remonstrances and objections presented were considered.

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 designation of the Real Estate as an economic revitalization area, the request by UCP for real property improvements tax abatement, and the confirmation of the adoption of Whiteland Town Council Resolution No. 2022-05.

Section 2. The Whiteland Town Council hereby confirms certain findings made within Resolution No. 2022-05 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 that will provide employment opportunities to residents of the Town of Whiteland and Johnson County;
5. That the Statement of Benefits Real Property Improvements forms filed on February 4, 2022 by UCP, included within the Application, are in acceptable form and comply with the standards set forth in Resolution No. 2022-05;
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 Economic Revitalization Area in the Town of Whiteland.

Section 4. 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.

Section 5. The Council hereby confirms Resolution No. 2022-05 adopted February 8, 2022 and hereby finally approves the Application for Property Tax Abatement included as Exhibit B of Resolution No. 2022-05.

Section 6. The President of the Council is hereby authorized to complete and execute UCP's Statements of Benefits forms consistent with this Resolution.

Section 7. 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 8. A certified copy of this Resolution shall be sent to the Johnson County Auditor.

Section 9. 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 10. 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.

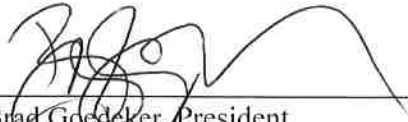
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ADOPTED by the Town Council of the Town of Whiteland, Indiana, on the 8th day of March, 2022.

TOWN OF WHITELAND, INDIANA, TOWN COUNCIL

Voting In Favor

Voting Opposed



Brad Goedeker, President

Brad Goedeker, President



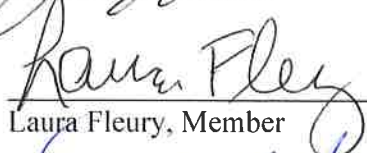
Richard Hill, Vice President

Richard Hill, Vice President



Joseph Sayler, Member

Joseph Sayler, Member



Laura Fleury, Member

Laura Fleury, Member



David Hawkins, Member

David Hawkins, Member

Attest:



Debra L. Hendrickson, Clerk-Treasurer

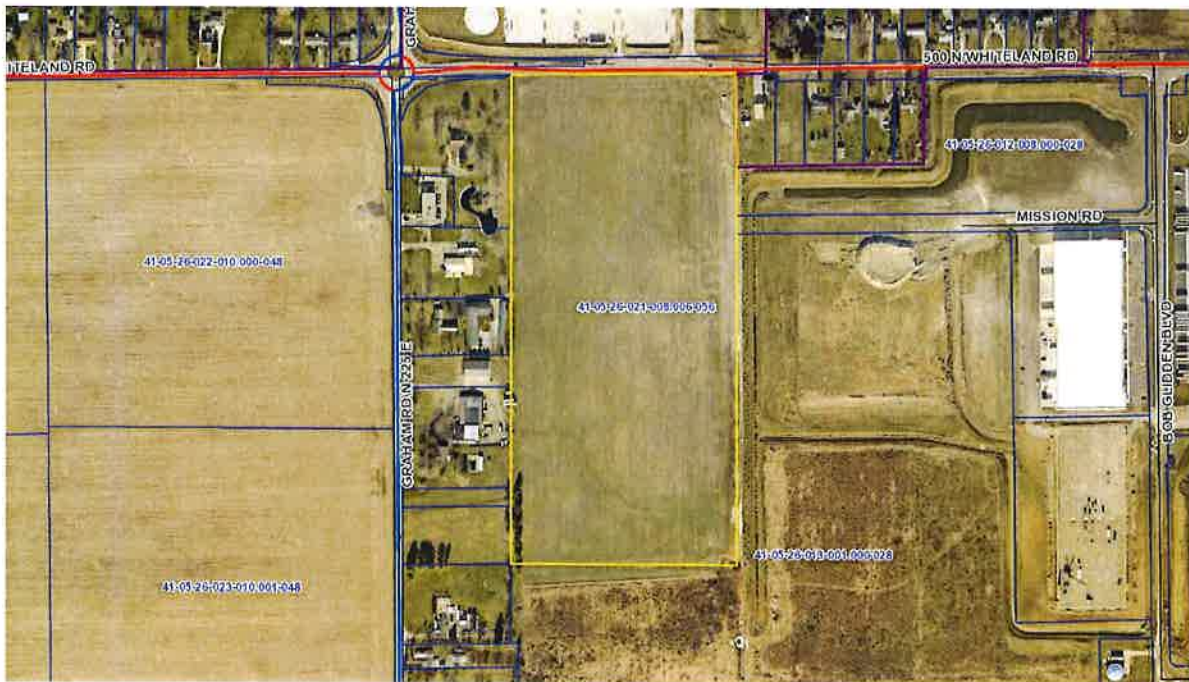
Exhibit A

Legal Description of Uptown Commercial Economic Revitalization Area

A part of the East Half of the Northwest Quarter and a part of the North Half of the Northeast Quarter of Section 26, Township 13 North, Range 4 East of the Second Principal Meridian, described as follows:

Beginning at the Northeast corner of the East Half of the Northwest Quarter of said Section; thence West on the North line thereof 904.00 feet; thence South parallel to the East lien of said Half Quarter Section 1927.43 feet to a point 776.07 feet North of the South line of said Half Quarter Section; thence East parallel to last said South line 904.00 feet to the East line of said Half Quarter Section; thence North on said East line 1927.43 feet to the Place of Beginning, containing 40.00 acres, more or less, subject to all legal rights-of-way and easements

Depiction of Uptown Commercial Economic Revitalization Area





**STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS**

State Form 51767 (R7 / 1-21)
Prescribed by the Department of Local Government Finance

20 22 PAY 20 23
FORM SB-1 / Real Property
PRIVACY NOTICE 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 January 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
UCP Whiteland, LLC

Address of taxpayer (number and street, city, state, and ZIP code)
5533 Fair Lane Cincinnati, OH 45227

Name of contact person
Jim McCarthy

Telephone number
(513) 502-0078

E-mail address
jmccarthy@twdevgroup.com

SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body
Town of Whiteland, Indiana

Resolution number
056

Location of property
Parcel ID 41-03-26-021-008.000 County
Johnson

DLGF taxing district number
056

South side of Whiteland Rd, East of Graham Road

Description of real property improvements, redevelopment, or rehabilitation (use additional sheets if necessary)
The intent is to develop an approx. 450,000 square foot industrial facility

Estimated start date (month, day, year)
5/1/2022

Estimated completion date (month, day, year)
1/1/2023

SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT

Current Number	Salaries	Number Retained	Salaries	Number Additional	Salaries
0.00	0.00	0.00	0.00	0.00	0.00

SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT

	REAL ESTATE IMPROVEMENTS	
	COST	ASSESSED VALUE
Current values		55,100.00
Plus estimated values of proposed project	25,000,000.00	21,440,000.00
Less values of any property being replaced		
Net estimated values upon completion of project		25,000,00.00

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
[Signature]

Date signed (month, day, year)
2-7-22

Printed name of authorized representative
Jim McCarthy Eric Prime, Atty for UCP

Title
Manager Attorney

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 NA calendar years* (see below). The date this designation expires is NA. NOTE: This question addresses whether the resolution contains an expiration date for the designated area.
- 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 \$ NA.
- D. Other limitations or conditions (specify) NA
- 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. See Exhibit A for Abatement Schedule.
 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 (317) 535-5531	Date signed (month, day, year)
Printed name of authorized member of designating body	Name of designating body Whiteland Town Council	
Attested by (signature and title of attester) <i>Debra L. Hendrickson</i> Clerk-Treasurer	Printed name of attester Debra L. Hendrickson	

* 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. Except as provided in IC 6-1.1-12.1-18, 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. Except as provided in IC 6-1.1-12.1-18, 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.

Exhibit A to SB-1/Real Property

UCP WHITELAND, LLC

<u>Year</u>	<u>% of Assessed Value Abated Real Property Taxes</u>
1	100%
2	95%
3	80%
4	65%
5	50%
6	40%
7	30%
8	20%
9	10%
10	5%