

**WHITELAND TOWN COUNCIL**  
**RESOLUTION NO. 2024-04**

**A RESOLUTION WAIVING NONCOMPLIANCE WITH ABATEMENT FILING**  
**TIMING REQUIREMENTS**

**(Axis Group, LLC – Late filing of Form 322)**

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

WHEREAS, the Whiteland Town 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 *et. seq.* provides for a program of real and personal property tax abatement within Economic Revitalization Areas (“ERA”) and provides for the adoption of such a program;

WHEREAS, pursuant to Whiteland Council Resolution 2023-04 and 2023-07 (the “Abatement Resolutions”), the Whiteland Town Council established the Axis Group Economic Revitalization Area as an ERA within the Town of Whiteland;

WHEREAS, pursuant to the Abatement Resolutions, the Whiteland Town Council approved a 10-year tax abatement (100% Year 1, 95% Year 2, 80% Year 3, 65% Year 4, 50% Year 5, 40% Year 6, 30% Year 7, 20% Year 8, 10% Year 9, and 5% Year 10) for an approximately 13,600 square foot industrial and commercial building to be located at 4671 N. Graham Rd., Whiteland, Indiana 46184, having Parcel ID No. 41-05-26-024-001.000-028, with an estimated assessed value of \$2,200,000, and with an estimated completion date of November 30, 2023 (the “Real Estate”);

WHEREAS, after construction of the improvements the Real Estate has been given an assessed valuation of \$1,737,800;

WHEREAS, Axis Group, LLC (“Axis Group”) did not file its Form 322 (Application for Deduction from Assessed Valuation) for the 2024 pay 2025 tax year by the applicable deadline;

WHEREAS, after receiving notice that it had not filed the Form 322 by the deadline, Axis Group has now filed the 2024 Form 322 with the County Auditor and has requested a waiver of its late filing;

WHEREAS, pursuant to Ind. Code § 6-1.1-12.1-9.5(b)(1), the designating body may waive a property owner’s failure to timely comply with the filing requirements of Ind. Code § 6-1.1-12.1-5 (Form 322 filing requirements) provided the property owner files the required documents and the designating body waives the noncompliance by resolution;

WHEREAS, it has been determined that the failure of Axis Group to timely file the Form 322 for 2024 was not intentional and that Axis Group has otherwise substantially complied with

the terms of the tax abatement by constructing real property improvements as contemplated within the Statement of Benefits and the Abatement Resolutions and that Axis Group otherwise qualifies for the property tax deduction approved under the Abatement Resolutions;

WHEREAS, a public hearing has been held as required by law;

WHEREAS, it has been determined that it is in the best interest of the Town to waive Axis Group's failure to timely comply with the Form 322 filing requirements of Ind. Code § 6-1.1-12.1-5 and to permit the late filing of the Form 322 for 2024;

WHEREAS, in accordance with Ind. Code § 6-1.1-12.1-9.5(b), after reviewing information from Axis Group and other interested parties, it is hereby determined that the noncompliance of Axis Group regarding the timely filing of the Form 322 for 2024 as required by law should be waived; and

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

Section 1. The Whiteland Town Council hereby finds that Axis Group, LLC did not timely file the Form 322 for 2024, that it did construct real property improvements contemplated by the Statement of Benefits Form and the Abatement Resolutions, and otherwise qualifies for the property tax deductions set forth therein, and that Axis Group subsequently filed the 2024 Form 322 prior to the adoption of this Resolution.

Section 2. The Whiteland Town Council hereby determines that the noncompliance by Axis Group with the requirements of Ind. Code § 6-1.1-12.1-5 regarding the timely filing of the Form 322 should be and is hereby waived.

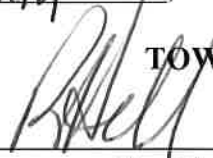
Section 3. The Clerk-Treasurer is directed to mail a certified copy of this Resolution to Axis Group, LLC, the Auditor of Johnson County, and the Indiana Department of Local Governmental Finance.

Section 4. This Resolution shall be effective immediately upon its passage.

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ADOPTED by the Town Council of the Town of Whiteland, Indiana, on the 9<sup>th</sup> day of July, 2024.

**TOWN OF WHITELAND, INDIANA, TOWN COUNCIL**

  
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Richard Hill, President

Voting In Favor

  
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Richard Hill

Voting Opposed

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Richard Hill

  
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Tim Brown

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Tim Brown

  
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Joseph Saylor

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Brad Goedeker

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Debra L. Hendrickson

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Debra L. Hendrickson

Attest:

  
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Melissa A. Fraser, Clerk-Treasurer

**Certification**

I, Melissa A. Fraser, Clerk-Treasurer of the Town of Whiteland, hereby certify to Axis Group, LLC, the Auditor of Johnson County, and the Indiana Department of Local Government Finance, that the attached copy of Whiteland Town Council Resolution No. 2024-04 is a true and complete copy of such resolution adopted by the Whiteland Town Council on 7-9, 20224



Melissa A. Fraser, Clerk-Treasurer  
Town of Whiteland, Indiana