

CASS COUNTY, INDIANA  
COUNTY COUNCIL

RESOLUTION 2018--02

RESOLUTION APPROVING A STATEMENT OF BENEFITS FOR  
TREE WORX, LLC

WHEREAS, the County Council ("Council") of Cass County, Indiana ("County"), did on the 15<sup>th</sup> day of November, 2013, adopt a resolution designating certain real property ("Declaratory Resolution") located in the County and set forth in the Declaratory Resolution as an economic revitalization area under and pursuant to IC 6-1.1-12.1 ("ERA") and the Declaratory Resolution was confirmed on the 13<sup>th</sup> day of December, following a public hearing pursuant to IC 6-1.1-12.1-1 et seq. ("Act"); and

WHEREAS, Tree Worx, LLC ("Taxpayer") submitted a Statement of Benefits Form-1 ("SB-1") attached hereto as Exhibit A and incorporated herein by reference, applying for an assessed value deduction in accordance with IC 6-1.1-12.1-3, IC 6-1.1-12.1-4 and IC 6-1.1-12.1-17 in connection with the rehabilitation of certain real property and requesting approval thereof; and

WHEREAS, notice of a public hearing on the ERA was published in accordance with IC 5-3-1 and the filing of the SB-1 with overlapping taxing units for the property tax abatement was completed pursuant to the Act; and

WHEREAS, the Council hereby determines that the deduction under IC 6-1.1-12.1-3 should be allowed based on the following findings:

- (i) The value of the redevelopment or rehabilitation is reasonable for projects of this nature;
- (ii) The number of individuals to be employed reasonably result from the redevelopment or rehabilitation of the real property;
- (iii) The annual salaries of those individuals to be employed reasonably resulted from the redevelopment or rehabilitation of the real property;
- (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 and can reasonably be expected to result from the described redevelopment or rehabilitation of real property; and

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

WHEREAS, the Council hereby determines that use of the deduction schedule authorized under IC 6-1.1-12.1-17 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 6-1.1-12.1-3 in accordance with the alternate schedule attached hereto as Exhibit B;

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

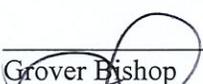
- Section 1. The Taxpayer shall be entitled to the deduction provided by IC 6-1.1-12.1-3 in accordance with Exhibit B.
- Section 2. The SB-1 and abatement application submitted by the Taxpayer are hereby approved.
- Section 3. This resolution shall be effective from and after passage.

Passed and adopted by the County Council of Cass County, Indiana this 18th day of May, 2018.

CASS COUNTY COUNCIL:

  
George Stebbins-President

  
Stacey Donato

  
Grover Bishop

  
Phil Rains

  
Brian Reed

  
Mike Stajduhar

  
Tracy Williamson

Attest:

  
Cheryl Alcorn, County Auditor

EXHIBIT A  
STATEMENT OF BENEFITS (SB-1)

EXHIBIT B

Tax Abatement Schedule

Tree Worx, LLC

4 Year Real Property Tax Abatement

<u>Year</u>	<u>Percentage Amount of Deduction</u>
1	100%
2	75%
3	50%
4	25%