

CASS COUNTY, INDIANA
COUNTY COUNCIL

RESOLUTON NO. 2025-07

RESOLUTION APPROVING A STATEMENT OF
BENEFITS FOR ANDERSON'S RENEWABLES, LLC

WHEREAS, the County Council ("Council") of Cass County, Indiana ("County"), did on the 15th 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 13th day of December, 2013, following a public hearing pursuant to IC 6-1.1-12.1-1 et seq. ("Act"); and

WHEREAS, The ANDERSON'S RENEWABLES, 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 6-1.1-12.1-4.5 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 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 IC 6-1.1-12.1-4.5 should be allowed based on the following findings:

- (i) The proposed cost of the new manufacturing equipment is reasonable for equipment of this nature;
- (ii) The number of individuals to be employed reasonably result from the installation of the new manufacturing equipment;
- (iii) The annual salaries of those individuals to be employed reasonably result from 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, create benefits of the type and quality anticipated by this Council within the ERA and can reasonably be expected to result from the described installation of new manufacturing equipment; and
- (v) The totality of the benefits provided by the installation of the new manufacturing equipment is sufficient to justify the deduction; and

WHEREAS, the Council hereby determines that use of the alternative/standard 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 retained;
- (iii) The average wage of the retain employees compared to the state minimum wage; and

(iv) The infrastructure requirements for the Taxpayer's investment;

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 CASS COUNTY COUNCIL OF CASS COUNTY, INDIANA, THAT:

Section 1. The Taxpayer shall be entitled to the deduction provided by IC 6-1.1-12.1-4.5 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.

Filed and approved on the first reading by a vote of 5 in favor and ~~10~~ opposed and on the 19 day of September 2025.

_____ duly passed and ordained and adopted this 17 day of October, 2025 by the County Council of the County of Cass, State of Indiana by a vote of 6 in favor and 1 opposed.

RESOLVED AND ADOPTED by the Cass County Council

COUNTY COUNCIL OF CASS COUNTY, INDIANA:

David Redweik, President

Derek Pullen, Vice President

Tracy Williamson

Damon Foreman

Shawn Shoemaker

Dean Davenport

Cheryl Alcorn

Attest: _____
Alicia Pifer, County Auditor

Exhibit "A"

Tax Abatement Schedule

Year Personal Property Tax Abatement

<u>Year</u>	<u>Percentage Amount of Deduction</u>
1	55%
2	40%
3	40%
4	45%
5	50%
6	60%
7	50%

Exhibit "B"