



RESOLUTION NO. 23-02-09-001

**FILED**

**FEB - 3 2023**

**DECLARATORY RESOLUTION OF THE  
COUNTY COUNCIL OF KOSCIUSKO COUNTY, INDIANA  
DESIGNATING AN ECONOMIC REVITALIZATION AREA**

*Rhonda J. Helser*

Auditor of Kosciusko County

WHEREAS, Ind. Code § 6-1.1-12.1 allows an abatement of property taxes

attributable to the redevelopment or rehabilitation of real property and the installation of real estate improvements, new manufacturing equipment, new logistical distribution equipment, new research and development equipment, and new information technology equipment in economic revitalization areas;

WHEREAS, Ind. Code § 6-1.1-12.1-2 empowers the County Council of Kosciusko County, Indiana ("County Council") to designate economic revitalization areas;

WHEREAS, the County Council has reviewed and informed itself about the status of the real estate located at 9194 N. Orn Road, Milford, IN, and specifically described in Exhibit A attached hereto and made a part hereof (the "Real Estate");

WHEREAS, the Real Estate is located within the jurisdiction of the County Council for purposes set forth in Ind. Code § 6-1.1-12.1-2;

WHEREAS, the County Council has determined that the Real Estate has become undesirable for, or impossible of, normal development and occupancy, and otherwise meets the definition of an economic revitalization area as that term is defined at Ind. Code § 6-1.1-12.1-1;

WHEREAS, the development and improvement of the Real Estate would benefit and would promote the welfare of all citizens and taxpayers of Kosciusko County;

WHEREAS, the declaration and designation of the Real Estate as an economic revitalization area and the allowance of deductions from the assessed value of real estate

improvements, new manufacturing equipment, new logistical distribution equipment, new research and development equipment and new information technology equipment, and the redevelopment or rehabilitation of real property installed, constructed, or improved thereon, will encourage the development of the Real Estate and improvement/expansion of the Real Estate improvements;

WHEREAS, Ind. Code § 6-1.1-12.1-3 and Ind. Code § 6-1.1-12.1-4.5 require that a taxpayer file statements of benefits with the County Council in order to obtain property tax abatement on the redevelopment or rehabilitation of real property or the installation of new manufacturing equipment, new logistical distribution equipment, new research and development equipment and new information technology equipment in an economic revitalization area;

WHEREAS, IGDB Biogas, LLC(the "Company") has filed with the County Council on February 3, 2023, a statement of benefits describing a certain new project (a copy of said statements of benefits is attached hereto), such project being within the Real Estate (sometimes hereinafter referred to as the "Statement of Benefits");

WHEREAS, the County Council has reviewed and considered the Company's Statements of Benefits;

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

1. The Real Estate should be and is hereby found, declared and designated to be an "economic revitalization area" as that term is defined in Ind. Code § 6-1.1-12.1-1.
2. Deductions from the assessed value of new equipment installed in the economic revitalization area established by this Resolution shall be allowed over a five (5) year deduction period.

3. The Statement of Benefits submitted by the Company on February 3, 2023, and attached hereto should be and are hereby approved.

4. For the statement of benefits submitted by the Company on February 3, 2023, for the installation of new manufacturing equipment the County Council makes the following findings of fact pursuant to Ind. Code § 6-1.1-12.1-4.5(c):

a. The estimate of the cost of the new equipment is reasonable for equipment of that type;

b. 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 installation of the new equipment;

c. The estimate of the annual salaries of those individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed installation of new equipment;

d. Other benefits about which information was requested are benefits that can be reasonably expected to result from the proposed installation of new equipment; and

e. The totality of benefits is sufficient to justify the deduction.


BE IT ALSO RESOLVED by the County Council, that there shall be published notice of the adoption and substance of this Resolution in accordance with Ind. Code § 5-3-1, which notice shall name a date for the public hearing on the designation of the Real Estate as an economic revitalization area and the approval of the Statements of Benefits and that at the conclusion of said public hearing the County Council may take final action on said matters.

BE IT FINALLY RESOLVED by the County Council, that if any part, clause or portion of this Resolution shall be adjudged invalid or unconstitutional, such invalidity or unconstitutionality shall not affect the validity or constitutionality of this Resolution as a whole or any other part, clause or portion of this Resolution.

Adopted this 9th day of February, 2023, by the County Council of Kosciusko County, Indiana.

  
Mike Long, Presiding Officer  
County Council of Kosciusko County, Indiana

ATTEST:

  
Rhonda Helser, Auditor,  
Kosciusko County, Indiana

I affirm, under the penalties for perjury,  
that I have taken reasonable care to redact  
each Social Security number in this  
document, unless required by law.

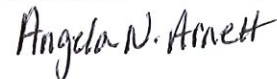




Exhibit A

The East Half of the Southeast Quarter of Section 25, Township 34 North, Range 5 East.

LESS AND EXCEPTING therefrom a tract of land described as follows:

Beginning at the Southwest corner of the East half of the Southeast Quarter of Section 25, Township 34 North, Range 5 East, which is the intersection of 900 North and Orn Road; thence North on Orn Road 850 feet to a point and the Principal Place of Beginning; thence East 250 feet to a point; thence 270 feet North to a point that is 250 feet East of Orn Road; thence 250 feet West to Orn Road; thence 270 feet South on Orn Road to the Principal Place of Beginning. Containing 1.55 acres, more or less.

Containing after said exception, 78.45 acres, more or less.