

RESOLUTION NO. 2020-0629A
RESOLUTION DECLARING AN ECONOMIC REVITALIZATION AREA

WHEREAS, Indiana Code 6-1.1-12.1, et seq., as amended (the “Act”) allows a partial abatement of property taxes attributable to “Redevelopment” or “Rehabilitation” activities in “Economic Revitalization Areas” or the installation in such areas of “new manufacturing equipment,” “new research and development equipment,” “new logistic distribution equipment” or “new information technology equipment” as those terms are defined in the Act; and

WHEREAS, the Act provides that such Economic Revitalization Areas are areas within the County which have:

“... become undesirable for, or impossible of, normal development and occupancy because of a lack of development, cessation of growth, deterioration of improvements or character of occupancy, age, obsolescence, substandard buildings, or other factors which have impaired values or prevent a normal development of property or use of property;” and

WHEREAS, the Act empowers the Warren County Council to designate Economic Revitalization Areas (hereinafter “ERA” or “ERAs”) for a specific time period within Warren County by passing a declaratory resolution, providing public notice, conducting a public hearing and confirming the ERA designation; and

WHEREAS, Birkey’s Farm Store, Inc. is the owner of the real property located at 954 E. State Road 41, Williamsport, Warren County, Indiana, outside the corporate limits of the Town of Williamsport, more particularly described on the attached Exhibit A, being situate in Warren County, Indiana, which is hereinafter referred to as the “Real Estate”;

WHEREAS, Birkey’s Farm Store, Inc. will construct an additional facility workspace (hereinafter the “Building Project”) on the Real Estate as is more fully set forth in its initial Statement of Benefits which has been submitted to the Warren County Council; and

WHEREAS, Birkey’s Farm Store, Inc. is desirous of having the Real Estate designated as an Economic Revitalization Area for the purpose of achieving real property tax savings in connection with the Building Project; and

WHEREAS, it appears the Building Project will maintain and/or increase the property tax base through the addition of an additional facility workspace, the creation of approximately four (4) new jobs in Warren County, Indiana, and that the Building Project will meet the County’s development objectives; and

WHEREAS, the Warren County Council has considered the following objectives in making a decision about Economic Revitalization Area designations as it pertains to Birkey’s Farm Store, Inc.’s proposed redevelopment or rehabilitation:

EXHIBIT A

TRACT 1

A part of the East Half of the Northeast Quarter of Section Ten (10), Township Twenty-one (21) North, Range Eight (8) West, and part of the West Half of the Northeast Quarter of Section Ten (10), Township Twenty-one (21) North, Range Eight (8) West, further described as follows: Beginning at a point 1,217.2 feet North 89 Degrees 54 Minutes West from the Southeast corner of the East Half of the Northeast Quarter of Section Ten (10), Township Twenty-one (21) North, Range Eight (8) West thence North 89 Degrees 54 Minutes West for a distance of 331.8 feet to the center of the French Ditch; thence along said center of French Ditch North 27 Degrees 31 Minutes East for a distance of 471.1 feet; thence North 25 Degrees 19 Minutes East for a distance of 262.0 feet; thence North 38 Degrees 02 Minutes East for a distance of 109.4 feet; thence North 23 Degrees 57 Minutes East for a distance of 264.3 feet; thence North 6 Degrees 59 Minutes East for a distance of 134.0 feet; thence leaving said French Ditch North 17 Degrees 00 Minutes East for a distance of 68.7 feet; thence South 57 Degrees 33 Minutes East for a distance of 721.6 feet; thence South 40 Degrees 02 Minutes East for a distance of 79.6 feet to the Northerly right-of-way line of the Norfolk and Western Railroad Company (formerly Lake Erie, Wabash and St. Louis); thence South 49 Degrees 58 Minutes West along said right-of-way for a distance of 1,134.0 feet to the point of beginning, and containing 13.915 acres, more or less. Located in Washington Township, Warren County, Indiana.

TRACT 2:

A part of the East Half of the Northeast Quarter of Section Ten (10), Township Twenty-one (21) North, Range Eight (8) West, and a part of the West Half of the Northwest Quarter of Section Eleven (11), Township Twenty-one (21) North, Range Eight (8) West, further described as follows: Beginning at a point where the section line between Section Ten (10) and Section Eleven (11), Township Twenty-one (21) North, Range Eight (8) West, crossed the centerline of State Road No. 28, said point being 1,088.1 feet North 0 Degrees 47 Minutes East from the Southeast corner of the East Half of the Northeast Quarter of said Section Ten (10), Township Twenty-one (21) North, Range Eight (8) West; thence South 49 Degrees 58 Minutes West for a distance of 503.4 feet; thence North 40 degrees 02 Minutes West for a distance of 40.0 feet; thence North 57 Degrees 33 Minutes West for a distance of 632.3 feet; thence North 35 Degrees 25 Minutes East for a distance of 364.4 feet; thence South 80 Degrees 35 Minutes East for a distance of 374.6 feet; thence North 75 Degrees 44 Minutes East for a distance of 147.5 feet; thence South 75 Degrees 00 Minutes East for a distance of 158.4 feet; thence South 48 Degrees 05 Minutes East for a distance of 74.8 feet; thence South 78 Degrees 48 Minutes East for a distance of 173.0 feet; thence South 38 Degrees 26 Minutes East for a distance of 45.6 feet; thence South 48 Degrees 30 Minutes West for a distance of 44.6 feet; thence South 49 Degrees 58 Minutes West for a distance of 200.0 feet to the point of beginning, containing 9.681 acres, more or less, of which 9.150 acres are located in Section Ten (10), Township Twenty-one (21) North, Range Eight (8) West. Located in Wabash Township, Warren County, Indiana.

EXCEPT that part conveyed to Williamsport DG Properties, LLC as shown by Corporate Warranty Deed dated March 31, 2016 and recorded April 14, 2016 at Instrument Number 160458, records of the Recorder's Office of Warren County, Indiana, and being more particularly described as follows:

A part of the Northeast Quarter of Section 10, Township 21 North, Range 8 West of the Second Principal Meridian, in Washington Township of Warren County, Indiana more particularly described as follows: Commencing at a Warren County survey monument located in the centerline of Washington Street marking the East Quarter corner of said Section 10 per Warren County Surveyors reference tie dated August 25, 1992; thence North 00 degrees 24 minutes 44 seconds East along and with the East line of the Northeast Quarter of said Section 10 a distance of 1088.10 feet to the intersection of the center line of State Road 28 and the said east line, which point is also South 00 degrees 24 minutes 44 seconds West from the Northeast corner of said Section 10, per a Warren County survey marking a distance of 1549.97 feet; thence South 49 degrees 35 minutes 44 second West along and with the southeasterly line of Birkey's Farm Store, Inc. tract, recorded April 11, 1983 in Deed Book 100 pages 372-373 a distance of 503.40 feet to the southern corner of said Birkey's Farm tract; thence North 40 degrees 24 minutes 17 seconds West along and with the westerly line of said Birkey's Farm tract a distance of 40.00 feet to the Northwesterly right of way line of State Road 28; thence leaving said Birkey's Farm tract South 50 degrees 13 minutes 00 seconds West along the northwesterly right of way of State Road 28, a distance of 281.19 feet to a rebar set with a cap engraved James Tibbett LS80910029 hereon referred to as a monument marking the TRUE POINT OF BEGINNING; thence South 49 degrees 27 minutes 53 seconds West along and with the northern right of way of State Road 28, being 80 foot from and running parallel with the southeasterly line of Birkey's Farm Store tract, as recorded July 05, 1983 in Deed Book 100 page 530, a distance of 240.00 feet to a monument set; thence North 57 degrees 55 minutes 16 seconds West along and with a new divide line a distance of 350.00 feet to a monument set; thence North 49 degrees 27 minutes 53 seconds East along and with a new divide line a distance of 240.00 feet to a monument set; thence South 57 degrees 55 minutes 16 seconds East along and with a new divide line a distance of 350.00 feet to the point of beginning and containing 1.84 acres more or less.

SUBJECT TO the following described drainage easement granted to Williamsport DG Properties, LLC by Easement Agreement dated April 1, 2016 and recorded April 14, 2016 at Instrument Number 160460, records of the Recorder's Office of Warren County, Indiana, and being more particularly described as follows:

A part of the Northeast Quarter of Section 10, Township 21 North, Range 8 West of the Second Principal Meridian, in Washington Township of Warren County, Indiana more particularly described as follows: Commencing at a Warren County survey monument located in the centerline of Washington Street marking the East Quarter corner of said Section 10 per Warren County Surveyors reference tie dated August 25, 1992; thence North 00 degrees 24 minutes 44 seconds East along and with the East line of the Northeast Quarter of said Section 10 a distance

of 1088.10 feet to the intersection of the center line of State Road 28 and the said east line, which point is also South 00 degrees 24 minutes 44 seconds West from the Northeast corner of said Section 10, per a Warren County survey marking a distance of 1549.97 feet; thence South 49 degrees 35 minutes 44 second West along and with the southeasterly line of Birkey's Farm Store, Inc. tract, recorded April 11, 1983 in Deed Book 100 pages 372-373 a distance of 503.40 feet to the southern corner of said Birkey's Farm tract; thence North 40 degrees 24 minutes 17 seconds West along and with the westerly line of said Birkey's Farm tract a distance of 40.00 feet to the Northwesterly right of way line of State Road 28; thence leaving said Birkey's Farm tract South 50 degrees 13 minutes 00 seconds West along the northwesterly right of way of State Road 28, a distance of 281.19 feet to a rebar set with a cap engraved James Tibbett LS80910029 hereon referred to as a monument; thence South 49 degrees 27 minutes 53 seconds West along and with the northern right of way of State Road 28, being 80 foot from and running parallel with the southeasterly line of Birkey's Farm Store, as recorded July 05, 1983 in Deed Book 100 page 530, a distance of 240.00 feet to a monument set; thence North 57 degrees 55 minutes 16 seconds West along and with a new divide line a distance of 350.00 feet to a monument set marking the TRUE POINT OF BEGINNING for the 20 foot wide drainage easement; thence continuing North 57 degrees 55 minutes 16 seconds West a distance of 105.50 feet to the westerly line of Birkey's Farm Store Inc. as recorded July 05, 1983 in Deed Book 100 page 530; thence North 37 degrees 39 minutes 44 seconds East along and with the said Birkey's Farm Store tract a distance of 20.10 feet; thence South 57 degrees 55 minutes 16 seconds East being 20 feet from and running parallel with the south line a distance of 109.81 feet to the northwesterly line of a new 1.84 acre parcel; thence South 49 degrees 27 minutes 53 seconds West along and with the said northwesterly line of the 1.84 acre parcel, a distance of 20.96 feet to the point of being.

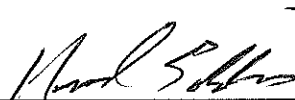
4. The application for tax abatement by Birkey's Farm Store, Inc. will be considered for confirmation on July 21, 2020, at 8:00 a.m. EDT.

Passed this 29th day of June, 2020.


COUNTY COUNCIL OF
WARREN COUNTY, INDIANA



John Comer, President



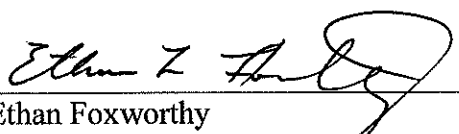
Neil Ellis




Matthew Commons



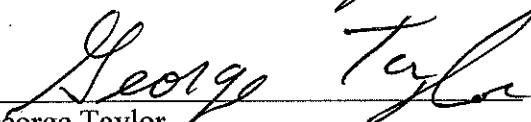
Laurie Kay



Ethan Foxworthy

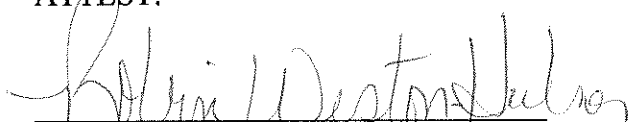


Sharon Hutchison



George Taylor

ATTEST:



Robin Weston-Hubner, Warren County Auditor



**STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS**

State Form 51767 (R6 / 10-14)
Prescribed by the Department of Local Government Finance

20 19 PAY 20 20

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:

1. 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.
2. 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.
3. 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 March 1 and May 10 of a subsequent year.
4. 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)
5. 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 BIRKEY'S FARM STORE, INC		
Address of taxpayer (number and street, city, state, and ZIP code) 2102 WEST PARK COURT, CHAMPAIGN, ILLINOIS 61821		
Name of contact person BENJAMIN E. MAST, FINANCIAL CONTROLLER	Telephone number (217) 974-7251	E-mail address bmast@birkeys.com

SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body WARREN COUNTY COUNCIL	Resolution number
Location of property 954 EAST STATE ROAD 28 WILLIAMSPORT INDIANA 47993	County WARREN
Description of real property improvements, redevelopment, or rehabilitation (use additional sheets if necessary) Construction of an approximate 18,000 square foot addition to our existing facility creating a new service shop, with another approximate 2,000 square foot area that includes offices, employee breakroom/conference room, restrooms, a tool room and library for service manuals and other resources to support our service techs and customers.	DLGF taxing district number 016
	Estimated start date (month, day, year) 10/15/2018
	Estimated completion date (month, day, year) 08/28/2019

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

Current number	Salaries	Number retained	Salaries	Number additional	Salaries
7.00	\$470,140.00	7.00	\$470,140.00	4.00	\$150,000.00

SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT

	REAL ESTATE IMPROVEMENTS	
	COST	ASSESSED VALUE
Current values		0.00
Plus estimated values of proposed project	1,396,121.00	
Less values of any property being replaced		0.00
Net estimated values upon completion of project	1,396,121.00	

SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER

Estimated solid waste converted (pounds) <u>0.00</u>	Estimated hazardous waste converted (pounds) <u>0.00</u>
--	--

Other benefits
Job retention and job creation is a primary benefit. With a new service shop and related accommodations, we expect to retain our current staff of service technicians and strive to create 4 new positions upon project completion. We expect this expansion will allow us to better serve our customers, increase our capacity and grow our revenues which should generate additional income and tax base.

SECTION 6 TAXPAYER CERTIFICATION

I hereby certify that the representations in this statement are true.

Signature of authorized representative <i>Birkey's Farm Store, Inc. by Benjamin E. Mast</i>	Date signed (month, day, year) 05/22/2020
Printed name of authorized representative Benjamin E. Mast	Title Financial Controller

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 _____ calendar years* (see below). The date this designation expires is _____.
- 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 \$ _____.
- D. Other limitations or conditions (specify) _____
- 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.
 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 ()	Date signed (month, day, year)
Printed name of authorized member of designating body	Name of designating body	
Attested by (signature and title of attester)	Printed name of attester	

* 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. 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. 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.