

DUBOIS COUNTY COUNCIL

March 29, 2021

The Dubois County Council met on Monday, March 29, 2021 in the Commissioners/Council Chambers in the Dubois County Annex. Present at the meeting were Board Members Michael W. Kluesner, Craig M. Greulich, Charmian R. Klem, Mary E. Beckman, Sonya Haas, Alex P. Hohl, Doug M. Uebelhor and Auditor Sandra L. Morton. A quorum was declared present and President Kluesner called the meeting to order at 4:30 p.m.

RE: MINUTES

President Kluesner asked if there were any additions or corrections to the minutes from the February 22, 2021 meeting. On motion made by Charmian R. Klem, seconded by Mary E. Beckman, the minutes were approved as written.

RE: JASPER LIBRARY

Ann Shappard, Council Appointment to the Jasper Library Board, provided an update on the Jasper Public Library and Community Arts Center. She encouraged everyone to visit the new facility which is now open. She also provided details on the services and programs available at the Library.

RE: LOCAL HEALTH MAINTENANCE – PART TIME POSITION

Health Administrative Director Shawn Werner requested an Additional Appropriation for a Part Time Environmental Health Assistant from the Local Health Maintenance Fund Personal Services in the amount of \$14,112 in wages and \$1,080 in benefits. A motion was made by Doug Uebelhor, seconded by Alex P. Hohl, to approve the request. The motion carried 7-0.

Auditor Morton presented an Amendment to the Salary Ordinance for the Part Time Environmental Health Assistant wage of \$21 per hour for 21 hours per week beginning on May 9, 2021. A motion was made by Craig Greulich to approve the Amendment to the Salary Ordinance, was duly seconded by Sonya Haas and carried unanimously.

RE: HEALTH FUND TRANSFER

Auditor Morton requested a Transfer of Appropriation in the Health Fund from Personal Services COVID Clerk to Administrative Director in the amount of \$1,020.25 for payment of unused vacation time from 2020 per approval by the Commissioners on February 1, 2021. A motion to approve the Transfer was made by Charmian Klem and seconded by Doug Uebelhor. The motion carried unanimously.

RE: COVID-19 CLINICS

Administrative Director Werner provided an update on the COVID-19 vaccination clinics.

RE: ORDINANCE 2021-10

County Attorney Greg Schnarr, via teleconference, presented Ordinance 2021-10 which will amend Ordinance 2017-02 to replace the scoring system used for tax abatement purposes. A motion was made to approve the Ordinance by Mary E. Beckman and seconded by Charmian Klem. The Ordinance was adopted unanimously.

ORDINANCE NO. 2021-10

**AN ORDINANCE OF THE COUNTY COUNCIL OF DUBOIS COUNTY, INDIANA
APPROVING TAX ABATEMENT PROCEDURES**

(Amending Ordinance No. 2017-02)

WHEREAS, the County Council of Dubois County, Indiana passed Ordinance No. 2012-01, on or about the 23rd day of April, 2012, approving a tax Phase-In Program and adopting a guideline scoring system set forth in Exhibit A attached thereto;

WHEREAS, the County Council of Dubois County, Indiana subsequently passed Ordinance No. 2017-02, on or about the 22nd day of October, 2018, amending Ordinance No. 2012-01, approving a tax Phase-In Program and adopting a guideline scoring system set forth in Exhibit A attached thereto;

WHEREAS, Exhibit A to Ordinance No. 2017-02 should provide for procedures and the guideline scoring system to be applied by the County Abatement Review Committee ("Committee") and the County Council in considering applications for Tax Phase-In and in establishing economic revitalization areas; and

WHEREAS, the Committee had prepared and utilizes a property tax abatement guideline scoring system and has recommended the same be included in Exhibit A to Ordinance 2017-02 and said changes are in the best interest of Dubois County and its citizens and will promote economic revitalization.

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NOW THEREFORE, BE IT ORDAINED BY THE COUNTY COUNCIL OF DUBOIS COUNTY, INDIANA, as follows:

SECTION 1. Exhibit A to Ordinance 2017-02, the same being an Amended Ordinance of the County Council of Dubois County, Indiana Approving Tax Abatement Procedures, be amended by **replacing** Exhibit A, in its entirety, with the following language:

**EXHIBIT 'A'
TO ORDINANCE 2017-02
DUBOIS COUNTY, INDIANA
TAX PHASE-IN (ABATEMENT) PROGRAM OVERVIEW
AND GUIDELINE SCORING SYSTEM**

Property tax abatement in Indiana is authorized under Indiana Code 6-1.1-12.1-1 et seq. in the form of deductions from assessed valuation. Property owners in a locally-designated Economic Revitalization Area (ERA) who improve the real property or install eligible manufacturing equipment (whether new or not previously used in Indiana, or acquired in arms-length transaction from non-affiliate which previously used in Indiana) to be used for qualified purposes (such as manufacturing, research and development, logistical distribution or information technology equipment) are eligible for property tax abatement. The County Council decides whether to designate areas as Economic Revitalization Areas, after receiving a recommendation from the Abatement Committee composed of a representative of the Dubois County Commissioners, two representatives of the Dubois County Council, the Dubois County Auditor or representative, and the Dubois County Assessor or representative and in compliance with Indiana state law. Land does not qualify for abatement.

Ineligible Projects

Any applicant who completes an Assessor Assessment Registration or Building Permit if within an incorporated area's jurisdiction for a proposed project or acquires new manufacturing equipment prior to filing the appropriate tax phase-in (abatement) applications may not be eligible for tax phase-in (abatement). This is because the decision of the Council to designate the Economic Revitalization Area must be passed on the finding that the area is 'undesirable for normal development.'

Pursuant to I.C. 6-1.1-12.1-3(e) Tax abatement for the redevelopment or rehabilitation of real property may not be approved for the following facilities:

- (1) Private or commercial golf course.
- (2) Country club.
- (3) Massage parlor.
- (4) Tennis club.
- (5) Skating facility (including roller skating, skateboarding, or ice skating).
- (6) Racquet sport facility (including any handball or racquetball court).
- (7) Hot tub facility.
- (8) Suntan facility.
- (9) Racetrack.
- (10) Any facility the primary purpose of which is:
 - a. Retail food and beverage service;
 - b. Automobile sales or service; or
 - c. Other retail;Unless the facility is in an economic development target area established under Indiana law.
- (11) Residential, unless:
 - a. Multifamily facility with no less than 20% of units available for low and moderate income individuals;
 - b. Located in an economic development target area; or
 - c. Located in an area designated as a residential distressed area.
- (12) A package liquor store that holds a liquor dealer's permit under I.C. 7.1-3-10 or any other entity that is required to operate under a license issued under I.C. 7.1. This subdivision does not apply to an applicant that:
 - a. Was eligible for tax abatement before July 1, 1995;
 - b. Is described in I.C. 7.1-5-7-11; or
 - c. Operates a facility under:
 - i. a beer wholesaler's permit under I.C. 7.1-3-3;
 - ii. a liquor wholesaler's permit under I.C. 7.1-3-8; or
 - iii. a wine wholesaler's permit under I.C.7.1-3-13 for which the applicant claims a deduction under this chapter.

The County Council will not generally consider granting Economic Revitalization Area designation for 'Speculative Developments' for which no major tenant has been identified. The County Council may consider granting an ERA designation if exceptional circumstances, in the discretion of the County Council, exist.

Applications

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The applicant must provide reasons why the project site qualifies as an Economic Revitalization Area as defined under State Law, i.e. lack of development, cessation of growth, deterioration of improvements or character of occupancy, age, obsolescence, substandard buildings or other factors that have impaired values or prevent a normal development of property or use of property.

The application shall include information as to the total amount of investment to be made in real and personal property, the number of new Full-Time Equivalent Jobs being created, the average wage of the new employees compared to the state minimum wage and the infrastructure requirements for the taxpayer's investment.

Scoring System

The County Council utilizes a scoring system as a GUIDE for determining the appropriate length of time (one of ten time periods for real estate and one of five time periods for personal property are set forth in the guidelines) of the property tax abatement(s) being sought for a proposed project. The County Council may deviate from these guidelines and grant more or less tax abatement for longer or shorter periods of time (but not to exceed 10 years) on a case-by-case basis as long as all requirements of Indiana law are met. The County Council may, in its sole discretion, determine that certain projects should not receive any tax abatement, no matter what the outcome using the schedules in these guidelines.

Real Property

A property's assessed value is the basis for property taxes. Annually, local assessing officials assess the value of real property on January 1 based on market value. Property owners can estimate the property taxes for new construction by adding the cost of the land and improvements together and multiplying by the tax rate. For real property tax abatement calculation purposes, the cost of the improvements (the land itself cannot be abated) would be utilized as the real property assessed value. This real property assessment value could then be phased-in.

Personal Property

Personal property values are assessed January 1 of every year and are self-reported by property owners to the assessor using prescribed state forms. Generally speaking, personal property taxes are levied against all tangible property other than real property. Numerous deductions can be applied to personal property. Of course, the value of personal property over time will be subject to depreciation, therefore, applicants are advised to seek the counsel of a financial advisor.

To determine the eligibility of your specific type of personal property and for additional information on the State of Indiana's property tax assessment system, check the Indiana Department of Local Government Finance website at www.in.gov/d1gf.

Other Requirements

The applicant for tax abatement or an authorized representative must attend all meetings of the County Council that deal with the application for tax abatement.

Property owners receiving tax abatement are required to file forms pursuant to State law on an annual basis by the dates required by the State law with the County Auditor and/or County Assessor for each year during which tax abatement is received. The Dubois County Committee will verify the information prior to presenting the annual report to the County Council.

Real and Personal Property Tax Abatement Guideline Scoring Criteria

Project Evaluation Criteria for New & Existing Businesses in Dubois County

<u>Category</u>	<u>Points</u>
New Investment in property & equipment	
\$25,000 to \$99,999.....	5
\$100,000 to \$249,999.....	10
\$250,000 to \$499,999.....	15
\$500,000 to \$749,999.....	20
\$750,000 to \$999,999.....	23
\$1,000,000 to \$1,999,999.....	26
\$2,000,000 to \$3,999,999.....	28
Over \$4,000,000.....	30

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New employment: number of new full-time equivalent (FTE) jobs

3 to 5 new FTE.....	5
6 to 10 new FTE.....	10
11 to 15 new FTE.....	15
16 to 25 new FTE.....	20
26 to 50 new FTE.....	23
51 to 74 new FTE.....	26
75 to 99 new FTE.....	28
100 or more FTE.....	30

New employment wage level: % above state minimum wage (\$7.25 in 2011)*

180% of state minimum wage (\$13.05).....	10
200% of state minimum wage (\$14.50).....	15
225% of state minimum wage (\$16.31).....	20
250% of state minimum wage (\$18.25).....	25
300% of state minimum wage (\$21.75).....	30

*Wage calculation based on average of all new positions.

Points possible based on specific evaluation criteria..... 90

Targeted business bonus points*0-5

Use of existing vacant structure.....0-10

(points will be awarded based on actual vacant structure to be used)

Use of Dubois County suppliers and contractors in construction/
operation of project.....0-10

Offers tuition reimbursement or continuing education, "Clean/Safe"
workplace, or incentives to move to Dubois County programs.....0-5

*Targeted businesses include those in Measuring, Testing & Navigational Instrument Manufacturing, Specialty Food Manufacturing, Durable Goods/Wholesaling/Distribution, Specialty Manufacturers such as medical, athletic, and game, toy & children's vehicle manufacturing, and Crane Naval Surface Warfare Center Vendors (as identified in the Dubois County Area Development Corporation's most recent Business Target Recommendations for Dubois County)

(Existing Dubois County Business)

Years the applicant has operated in Dubois County

1 to 4 years.....	1
5 to 9 years.....	3
10 or more years.....	5

Total points possible with bonus points.....125

Guideline for Real Property Tax Incentives
Schedule of Abatement

Total No. of Points	YEAR	Real Property Tax Phase-In
10-19	1	100%
20-29	1	100%
	2	60%
30-39	1	100%
	2	70%
	3	30%
40-49	1	100%
	2	75%

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	3	50%
	4	25%
50-59	1	100%
	2	80%
	3	60%
	4	40%
	5	20%
60-69	1	100%
	2	90%
	3	70%
	4	50%
	5	40%
70-79	6	20%
	1	100%
	2	90%
	3	75%
	4	60%
	5	50%
	6	30%
80-89	7	15%
	1	100%
	2	90%
	3	80%
	4	65%
	5	55%
	6	40%
	7	30%
90-99	8	15%
	1	100%
	2	90%
	3	80%
	4	70%
	5	60%
	6	50%
	7	40%
	100+	8
9		20%
1		100%
2		95%
3		85%
4		75%
5		65%
6		55%
7		45%
8		35%
9	25%	
10	10%	

Guideline for Personal Property Tax Incentives
Schedule of Abatement

Total No. of Points	YEAR	Personal Property Tax Phase-In
10-19	1	100%
20-39	1	100%
	2	60%
40-59	1	100%
	2	70%
	3	35%
60-79	1	100%
	2	75%
	3	50%
	4	25%
80+	1	100%
	2	80%
	3	60%
	4	40%
	5	20%

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Revocation of Tax Abatement by County Council

The County Council believes that the granting of a request for real and/or personal property tax abatement under the terms and conditions established results in a contractual arrangement between the County and owners granted abatement.

- (A) An applicant who fails to file its annual report with the County Council as required may have the tax abatement revoked by the County Council.
- (B) An applicant who complies with the annual report requirement but does not substantially comply with the estimates set forth in the documents used by the Council when granting the abatement, unless the failure to do so was due to factors beyond the applicant's control, may have the tax abatement revoked by the County Council.

SECTION 2. Prior Ordinances. All ordinances and/or parts of ordinances in conflict herewith, are hereby repealed.

SECTION 3. Separability. If any section, subsection, sentence, clause, phrase or portion of this Ordinance shall for any reason be held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions thereunder.

SECTION 4. Effective Date. This Ordinance shall be in full force and effect from and after its passage by the County Council, and completion of any other legal requirements, all in a manner provided by law.

PASSED AND ADOPTED by the County Council of Dubois County, Indiana, this 29th day of March, 2021.

RE: TAX ABATEMENT FISCHER FARM NATURAL FOODS – RESOLUTION 2021-11

Commissioner Nick Hostetter, representing the Abatement Review Committee, appeared to present a Personal Property Tax Abatement for Fischer Farms Natural Foods, LLC. The Council discussed the tax abatement application that was reviewed by the Review Committee on March 3, 2021. Based on the scoring of the application as per the guidelines adopted by the Council, the applicant, Fischer Farms Natural Foods, LLC, is eligible for tax abatement on the following schedule:

Year 1	100%
Year 2	75%
Year 3	50%
Year 4	25%

The Abatement would apply only to the approved personal property installed and utilized at their facility located at 4630 South Cross Street, Saint Anthony, Indiana and would be limited to this project only. The Review Committee recommended the tax abatement. On motion made by Charmian Klem and seconded by Craig Greulich, the Resolution of the Dubois County Council Designating a Portion of Dubois County, Indiana, as an Economic Revitalization Area was adopted. The motion carried unanimously. The Public Hearing was scheduled for Monday, April 19, 2021 at 4:30 p.m. in the Commissioner/Council Room of the Dubois County Annex.

RESOLUTION NO. 2021-11

RESOLUTION OF THE DUBOIS COUNTY COUNCIL DESIGNATING A PORTION OF DUBOIS COUNTY, INDIANA, AS AN ECONOMIC REVITALIZATION AREA

WHEREAS, the County Council ("Council") of Dubois County, Indiana ("County") has determined that certain real property consisting of a portion of the real property located in Jackson Township and set forth in the map attached hereto as Exhibit A ("Real Estate") should be designated an economic revitalization area under and pursuant to IC 6-1.1-12.1-1, et seq. ("Act");

WHEREAS, the Council hereby finds that the Real Estate is an area which has become undesirable for, or impossible of, normal development and occupancy because of a lack of development and other factors which have impaired values or prevented a normal development of property or use of property and

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that the designation of said area as an economic revitalization area would enhance the opportunity for the creation of new jobs and the protection of the current employment;

WHEREAS, the Council has adopted Ordinance No. 2012-01, as amended by Ordinance No. 2017-02 and Ordinance 2021-10, establishing an alternative tax abatement schedule pursuant to IC 6-1.1-12.1-17, and directing the County Abatement Review Committee ("Committee") to review applications for tax abatement and to make a recommendation to this Council concerning an application for tax abatement; and

WHEREAS, the County has received an application for tax abatement from Fischer Farms Natural Foods, LLC, the Committee has reviewed such application, and has submitted its recommendation concerning the appropriate schedule of tax abatement for the applicant, which recommendation is attached hereto as Exhibit B;

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

Section 1. The Real Estate is hereby designated as an economic revitalization area within the meaning of the Act.

Section 2. Notice of the adoption and substance of this resolution and all other disclosures required by IC 6-1.1-12.1-2.5 shall be duly published in accordance with IC 5-3-1, which notice shall state a date for a public hearing on this resolution and that on said date, after hearing objections and remonstrances and considering evidence thereon, this Council will take final action determining whether the qualifications for an economic revitalization area have been met and confirming, modifying and confirming, or rescinding this resolution.

Section 3. A copy of the above-referenced notice and the Statement (as hereinafter defined) shall be filed with the officers of each taxing unit that has authority to levy property taxes in the geographic area which is hereby designated as an economic revitalization area at least ten (10) days prior to the public hearing on this resolution.

Section 4. The Commission also directs the presiding officer to prepare, or cause to be prepared, a statement containing substantially the same information as a statement of benefits ("Statement") filed with the designating body before the hearing required under Section 2 of this resolution.

Section 5. This resolution shall be effective from and after passage.

PASSED AND ADOPTED, by the County Council of Dubois County, Indiana this 29th day of March, 2021.

See Map EXHIBIT A

RE: TAX ABATEMENT SANDER FAMILY MEAT MARKET – RESOLUTION 2021-12

Commissioner Nick Hostetter, representing the Abatement Review Committee, appeared to present a Personal Property Tax Abatement for Sander Family Meat Market. The Council discussed the tax abatement application that was reviewed by the Review Committee on March 3, 2021. Based on the scoring of the application as per the guidelines adopted by the Council, the applicant, Sander Family Meat Market is eligible for tax abatement on the following schedule:

Year 1	100%
Year 2	75%
Year 3	50%

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Year 4

25%

The Abatement would apply only to the approved personal property installed and utilized at their facility located at 4650 South Cross Street, Saint Anthony, Indiana and would be limited to this project only. The Review Committee recommended the tax abatement. On motion made by Charmian Klem and seconded by Alex P. Hohl, the Resolution of the Dubois County Council Designating a Portion of Dubois County, Indiana, as an Economic Revitalization Area was adopted. The motion carried 6-0. Haas recused herself due to a possible conflict of interest. The Public Hearing was scheduled for Monday, April 19, 2021 at 4:45 p.m. in the Commissioner/Council Room of the Dubois County Annex.

RESOLUTION NO. 2021-12

**RESOLUTION OF THE DUBOIS COUNTY COUNCEL DESIGNATING A
PORTION OF DUBOIS COUNTY, INDIANA, AS AN ECONOMIC
REVITALIZATION AREA**

WHEREAS, the County Council ("Council") of Dubois County, Indiana ("County") has determined that certain real property consisting of a portion of the real property located in Jackson Township and set forth in the map attached hereto as Exhibit A ("Real Estate") should be designated an economic revitalization area under and pursuant to IC 6-1.1-12.1-1 et seq. ("Act");

WHEREAS, the Council hereby finds that the Real Estate is an area which has become undesirable for, or impossible of, normal development and occupancy because of a lack of development and other factors which have impaired values or prevented a normal development of property or use of property and that the designation of said area as an economic revitalization area would enhance the opportunity for the creation of new jobs and the protection of the current employment;

WHEREAS, the Council has adopted Ordinance No. 2012-01, as amended by Ordinance No. 2017-02 and Ordinance 2021-10, establishing an alternative tax abatement schedule pursuant to IC 6-1.1-12.1-17, and directing the County Abatement Review Committee ("Committee") to review applications for tax abatement and to make a recommendation to this Council concerning an application for tax abatement; and

WHEREAS, the County has received an application for tax abatement from Sander Family Meat Market, the Committee has reviewed such application, and has submitted its recommendation concerning the appropriate schedule of tax abatement for the applicant, which recommendation is attached hereto as Exhibit B;

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

Section 6. The Real Estate is hereby designated as an economic revitalization area within the meaning of the Act.

Section 7. Notice of the adoption and substance of this resolution and all other disclosures required by IC 6-1.1-12.1-2.5 shall be duly published in accordance with IC 5-3-1, which notice shall state a date for a public hearing on this resolution and that on said date, after hearing objections and remonstrances and considering evidence thereon, this Council will take final action determining whether the qualifications for an economic revitalization area have been met and confirming, modifying and confirming, or rescinding this resolution.

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Charmian Klem discussed the Pilot Program used for salary increases in the 2021 budget. A discussion was held. Consensus was to have Human Resources proceed and implement the Salary/Merit Pay Increase Program to all employees for the 2022 budget.

RE: ADULT PROTECTIVE SERVICES

Daviess County Prosecutor Daniel Murrie sent a letter requesting support for the Adult Protective Services program. APS Unit 13A covers Greene, Martin, Dubois, Pike, Knox and Daviess Counties. Daviess County has subsidized the program's budget in the past but would like assistance in the future from the counties served. Consensus was to have the program director Rob Haseman appear at the next meeting.

RE: SOIL & WATER LIASON

Charmian Klem was reappointed as the Council Liaison on the Soil and Water Board.

RE: FUTURE MEETINGS

The Council will meet at 4:30 p.m. in the Dubois County Annex Commissioner/Council Room on the following dates for the regular monthly meetings: April 26, 2021, May 24, 2021, June 28, 2021 and July 26, 2021.

A Public Hearing will be held on April 19, 2021 at 4:30 p.m. for the Fischer Farm Abatement and at 4:45 p.m. for the Sander Family Meat Market. A special meeting will be held on April 19, 2021 at 5:00 p.m. for approval of the Abatements.

RE: ADJOURNMENT

With no further business to conduct, a motion to adjourn was made by Charmian R. Klem, seconded by Doug Uebelhor. The meeting was adjourned at 6:57 p.m.