

DEKALB COUNTY COUNCIL
RESOLUTION 2024-RCC-3
A CONFIRMATORY RESOLUTION FOR THE CREATING
OF AN ENVIRONMENTAL REVITALIZATION AREA AND
PERSONAL PROPERTY TAX ABATEMENT

WHEREAS. There exists in DeKalb County, Indiana areas that are undesirable for, or impossible of, normal development and occupancy because of a lack of development, cessation of growth, deterioration of improvements or character or occupancy, age, obsolescence, substandard buildings, and other factors that have impaired the values and have prevented normal development of property or use of property in those areas; and

WHEREAS, the County Council of DeKalb County, Indiana is permitted, pursuant to I.C. § 6-1.1-12.1, *et seq.*, to declare those portions of DeKalb County, Indiana experiencing said retarded growth as “Economic Revitalization Areas”; and WHEREAS, once declared an Economic Revitalization Area, parties with real estate and/or manufacturing equipment in said areas may apply for Tax Abatement under I.C. § 6-1.1-12.1, *et seq.*; and

WHEREAS, IGDB Biogas (“IGDB”), has applied for Tax Abatement on new machinery and equipment (see attached Exhibit “B”); and

WHEREAS, the County Council of DeKalb County, Indiana previously determined that the real estate described in attached Exhibit “A” meets the definition of an Economic Revitalization Area by way of its Declaratory Resolution 2024-RCC-1 dated effective January 9, 2024.



NOW, THEREFORE, BE IT RESOLVED, by the County Council of DeKalb County, Indiana, that:

1. The County Council of DeKalb County, Indiana has also been advised by IGDB of a proposed revitalization program set out, in part, on attached Exhibit "B", which includes the installation of new machinery and equipment in, on or upon the real estate described in attached Exhibit "A".
2. The County Council of DeKalb County, Indiana has reviewed the statement of benefits form included here as attached Exhibit "B" and other information brought to its attention, and hereby determines that the deductions under I.C. § 6-1.1-12.1, *et seq.*, should be allowed based on the following findings:
 - (a) The estimate of costs of the new machinery and equipment is reasonable.
 - (b) The estimate of the number of individuals who will be employed or whose employment will be retained that can reasonably be 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 that can reasonably be expected to result from the installation of new equipment.
 - (d) The number of individual opportunities for employment, both temporary and permanent, and the compensation to be paid by employees, along with the value of the acquisition and construction of personal property improvements, create benefits of the type and

quality anticipated by the County Council Of DeKalb County, Indiana within the Economic Revitalization Area and can reasonably be expected to result from the proposed installation of the new equipment.

(e) The totality of benefits is sufficient to justify the deductions.

4. The County Council of DeKalb County, Indiana hereby finds that the purposes of Tax Abatement are served by allowing the deductions provided by I.C. § 6-1.1-12.1-4.5 for a period of 10 years for new manufacturing equipment which is to be installed as contemplated by and reflected in attached Exhibit "B". The schedule of abatement is attached hereto as Exhibit "C"

5. The statement of benefits submitted by IGDB is hereby approved.

Voted effective the 14th day of February, 2024, by the County Council of DeKalb County, Indiana.

DEKALB COUNTY COUNCIL

BY: David Yarde
David Yarde, President

BY: William VanWye
William VanWye, Vice President

BY: Rick Ring
Rick Ring

BY: Robert E. Krafft
Robert E. Krafft

BY: Amy Demske
Amy Demske

BY: Amy Prosser
Amy Prosser

BY: Rick Collins
Rick Collins

ATTEST:

Susan Sleeper
DeKalb County Auditor
Susan Sleeper

LEASE AREA EXHIBIT IRISH ACRES DAIRY SITE




LEASE AREA DESCRIPTION

A PARCEL OF LAND LOCATED IN THE SOUTHWEST ONE-QUARTER OF SECTION 27, AND THE NORTHWEST ONE-QUARTER OF SECTION 27, ALL IN TOWNSHIP 35 NORTH, RANGE 14 EAST IN DEKALB COUNTY, INDIANA AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHWEST CORNER OF THE NORTHWEST QUARTER OF SECTION 27, TOWNSHIP 35 NORTH, RANGE 14 EAST; THENCE SOUTH 01° 34' 21" EAST 265.18 FEET TO THE NORTHWEST CORNER OF THE SOUTHWEST ONE-QUARTER OF SECTION 27, TOWNSHIP 35 NORTH, RANGE 14 EAST; THENCE NORTH 74° 56' 23" EAST 136.88 FEET TO THE POINT OF BEGINNING; THENCE NORTH 00° 40' 13" EAST 211.23 FEET; THENCE NORTH 89° 23' 24" EAST 130.67 FEET; THENCE SOUTH 00° 23' 26" EAST 208.06 FEET; THENCE NORTH 88° 17' 12" EAST 177.79 FEET; THENCE NORTH 00° 22' 16" EAST 76.33 FEET; THENCE NORTH 88° 39' 53" EAST 37.26 FEET; THENCE SOUTH 14.77 FEET; THENCE SOUTH 88° 42' 39" WEST 20.95 FEET; THENCE SOUTH 00° 21' 57" EAST 153.23 FEET; THENCE SOUTH 89° 38' 50" WEST 53.68 FEET; THENCE SOUTH 00° 16' 09" EAST 119.15 FEET; THENCE NORTH 89° 54' 13" WEST 61.62 FEET; THENCE SOUTH 00° 34' 26" EAST 60.61 FEET; THENCE SOUTH 89° 09' 57" WEST 208.92 FEET; THENCE NORTH 01° 31' 09" WEST 264.53 FEET TO THE POINT OF BEGINNING.

LEASE AREA CONTAINS 2.38 ACRES, MORE OR LESS, BEING SUBJECT TO ALL EASEMENTS, RESTRICTIONS AND RIGHT-OF-WAY OF RECORD. THE BEARINGS USED HEREON ARE BASED ON THE INDIANA STATE PLANE COORDINATE SYSTEM, EAST ZONE AS DETERMINED BY THE TRIMBLE VRS NOW NETWORK. THE ABOVE DESCRIPTION IS BASED ON A SURVEY PERFORMED UNDER THE SUPERVISION OF BETH A. BRAUN, P.S. PROFESSIONAL SURVEYOR NO. LS21800025 ON APRIL 23 & 24, 2023.

		PREPARED FOR: DAIRY BC, LLC	
		BUTLER, IN.	
	DRAWN BY: JMA		
	CHECKED BY: BAB	JOB No.: MSG10133	SHEET 2 OF 2
			
		2385 HAGGERTY ROAD S. CANTON, MICHIGAN 48106 TEL: (734) 397-3100 FAX: (734) 397-1131	
		www.MannikSmithGroup.com	

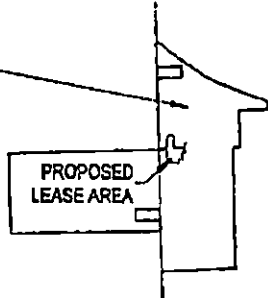
LEASE AREA EXHIBIT IRISH ACRES DAIRY SITE



COUNTY ROAD 16

POINT OF COMMENCEMENT
FOUND 5/8" IRON PIN
NW CORNER NW QUARTER
SECTION 27, TOWN 35
NORTH, RANGE 14 EAST,
DEKALB COUNTY, INDIANA

PARCEL OWNED BY IRISH
ACRES DAIRY, LLC IN DEED
RECORD DOCUMENT
20082323 IN THE
NORTHWEST & SOUTHWEST
QUARTER OF SECTION 27 &
THE SOUTHEAST QUARTER
SECTION 28, TOWNSHIP 35
NORTH, RANGE 14 EAST,
DEKALB COUNTY, INDIANA



KFY MAP

COUNTY ROAD 53

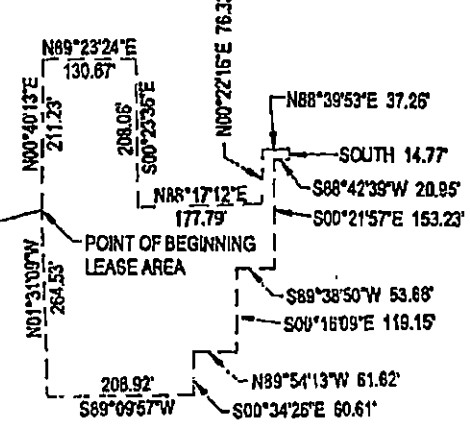
WEST LINE SW QUARTER

S01°34'21"E 2633.16'
WEST LINE NW QUARTER

N74°56'23"E 136.88'

N01°21'00"W 264.53'

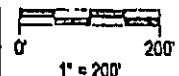
FOUND 5/8" IRON PIN
W/ILLEGIBLE CAP
SW CORNER SW QUARTER
SECTION 27, TOWN 35 NORTH,
RANGE 14 EAST
DEKALB COUNTY, INDIANA



FOUND DISC STAMPED "COUNTY
SURVEYOR" IN CONCRETE
SW CORNER NW QUARTER SECTION 27
& NW CORNER SW QUARTER SECTION 27
TOWN 35 NORTH, RANGE 14 EAST
DEKALB COUNTY, INDIANA



Beth A. Braun 6/19/2023
BETH A. BRAUN, P.S.
LICENSED PROFESSIONAL SURVEYOR
INDIANA LICENSE NO. LS21800025
DATE: MAY 17, 2023



PREPARED FOR:
DAIRY BC, LLC

DRAWN BY: JMA

BUTLER, IN.

CHECKED BY: BAB

JOB No.: MSGI0133

SHEET 1 OF 2



2365 HOGGERTY ROAD S
CANTON, MICHIGAN 48108
TEL: (734) 397-3100
FAX: (734) 397-3131

www.MannikSmithGroup.com



**STATEMENT OF BENEFITS
PERSONAL PROPERTY**

State Form 51764 (R4 / 11-15)
Prescribed by the Department of Local Government Finance

FORM SB-1 / PP

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.

INSTRUCTIONS

- 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 a person installs the new manufacturing equipment and/or research and development equipment, and/or logistical distribution equipment and/or information technology equipment for which the person wishes to claim a deduction.
- The statement of benefits form must be submitted to the designating body and the area designated an economic revitalization area before the installation of qualifying abatable equipment for which the person desires to claim a deduction.
- To obtain a deduction, a person must file a certified deduction schedule with the person's personal property return on a certified deduction schedule (Form 103-ERA) with the township assessor of the township where the property is situated or with the county assessor if there is no township assessor for the township. The 103-ERA must be filed between January 1 and May 15 of the assessment year in which new manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment is installed and fully functional, unless a filing extension has been obtained. A person who obtains a filing extension must file the form between January 1 and the extended due date of that year.
- Property owners whose Statement of Benefits was approved, must submit Form CF-1/PP annually to show compliance with the Statement of Benefits. (IC 6-1.1-12.1-5.6)
- For a Form SB-1/PP 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/PP 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 IGDB Biogas, LLC					Name of contact person Jeremy Brisson, Tax Manager						
Address of taxpayer (number and street, city, state, and ZIP code) 9435 Waterstone Blvd, Ste 140, Cincinnati, OH 45249							Telephone number (614) 659-5381				
SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT											
Name of designating body DeKalb County Council							Resolution number (s)				
Location of property 1867 County Road 59, Butler, IN 46721 (Irish Acres Dairy Farm)					County DeKalb		DLGF taxing district number Franklin 005				
Description of manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment. <i>(Use additional sheets if necessary.)</i> New concrete digester pads cost \$1.5M with infrastructure, but specialized anaerobic digester/natural gas scrubber with combined heat and power boiler equipment costs \$3M to be operational. We plan on 2 digesters with 100 foot diameter. Parcel for Irish Acres Dairy Farm is 17-03-27-100-002.000-005 and Legal Description is Pt NW1/4 & Pt W1/2 SW1/4.					ESTIMATED						
							START DATE		COMPLETION DATE		
					Manufacturing Equipment		01/01/2023		12/31/2023		
					R & D Equipment						
					Logist Dist Equipment						
IT Equipment											
SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT											
Current number 0		Salaries 0		Number retained 0		Salaries 0		Number additional 3		Salaries \$156000	
SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT											
NOTE: Pursuant to IC 6-1.1-12.1-5.1 (d) (2) the COST of the property is confidential.			MANUFACTURING EQUIPMENT		R & D EQUIPMENT		LOGIST DIST EQUIPMENT		IT EQUIPMENT		
			COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	
Current values			0	0							
Plus estimated values of proposed project			4,500,000	1,350,000							
Less values of any property being replaced			0	0							
Net estimated values upon completion of project			4,500,000	1,350,000							
SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER											
Estimated solid waste converted (pounds) _____					Estimated hazardous waste converted (pounds) _____						
Other benefits:											
SECTION 6 TAXPAYER CERTIFICATION											
I hereby certify that the representations in this statement are true.											
Signature of authorized representative 							Date signed (month, day, year) 11/16/2022				
Printed name of authorized representative Jeremy Brisson					Title Tax Manager						

FOR USE OF THE DESIGNATING BODY

We have reviewed our prior actions relating to the designation of this economic revitalization area and find that the applicant meets the general standards adopted in the resolution previously approved by this body. Said resolution, passed under IC 6-1.1-12.1-2.5, provides for the following limitations as authorized under IC 6-1.1-12.1-2.

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 _____. *NOTE: This question addresses whether the resolution contains an expiration date for the designated area.*

B. The type of deduction that is allowed in the designated area is limited to:

- | | | | |
|--|------------------------------|-----------------------------|--|
| 1. Installation of new manufacturing equipment; | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Enhanced Abatement per IC 6-1.1-12.1-18 |
| 2. Installation of new research and development equipment; | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <i>Check box if an enhanced abatement was approved for one or more of these types.</i> |
| 3. Installation of new logistical distribution equipment. | <input type="checkbox"/> Yes | <input type="checkbox"/> No | |
| 4. Installation of new information technology equipment; | <input type="checkbox"/> Yes | <input type="checkbox"/> No | |

C. The amount of deduction applicable to new manufacturing equipment is limited to \$ _____ cost with an assessed value of \$ _____. *(One or both lines may be filled out to establish a limit, if desired.)*

D. The amount of deduction applicable to new research and development equipment is limited to \$ _____ cost with an assessed value of \$ _____. *(One or both lines may be filled out to establish a limit, if desired.)*

E. The amount of deduction applicable to new logistical distribution equipment is limited to \$ _____ cost with an assessed value of \$ _____. *(One or both lines may be filled out to establish a limit, if desired.)*

F. The amount of deduction applicable to new information technology equipment is limited to \$ _____ cost with an assessed value of \$ _____. *(One or both lines may be filled out to establish a limit, if desired.)*

G. Other limitations or conditions (specify) _____

H. The deduction for new manufacturing equipment and/or new research and development equipment and/or new logistical distribution equipment and/or new information technology equipment installed and first claimed eligible for deduction is allowed for:

- | | | | | | |
|---------------------------------|---------------------------------|---------------------------------|---------------------------------|----------------------------------|--|
| <input type="checkbox"/> Year 1 | <input type="checkbox"/> Year 2 | <input type="checkbox"/> Year 3 | <input type="checkbox"/> Year 4 | <input type="checkbox"/> Year 5 | <input type="checkbox"/> Enhanced Abatement per IC 6-1.1-12.1-18 |
| <input type="checkbox"/> Year 6 | <input type="checkbox"/> Year 7 | <input type="checkbox"/> Year 8 | <input type="checkbox"/> Year 9 | <input type="checkbox"/> Year 10 | Number of years approved: _____ |
| | | | | | <i>(Enter one to twenty (1-20) years; may not exceed twenty (20) years.)</i> |

I. 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.

Also we have 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 by: (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.

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.

"EXHIBIT C"

Year 1	<u>100</u> %
Year 2	<u>90</u> %
Year 3	<u>80</u> %
Year 4	<u>70</u> %
Year 5	<u>100</u> %
Year 6	<u>50</u> %
Year 7	<u>40</u> %
Year 8	<u>30</u> %
Year 9	<u>20</u> %
Year 10	<u>10</u> %