

DEKALB COUNTY COUNCIL  
RESOLUTION 2024-RCC-6  
A CONFIRMATORY RESOLUTION FOR THE CREATING  
OF AN ENVIRONMENTAL REVITALIZATION AREA AND  
REAL 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, AML Properties LLC (“AML”) a/k/a Project Red has applied for Tax Abatement on real estate (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-4 dated effective June 12, 2024.

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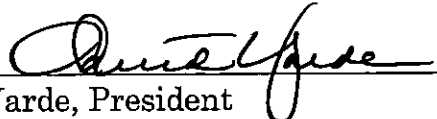
NOW, THEREFORE, BE IT RESOLVED, by the County Council of DeKalb County, Indiana, that:

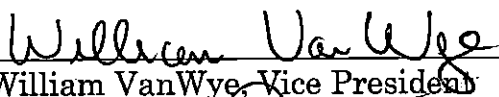
1. The County Council of DeKalb County, Indiana has also been advised by AML of a proposed revitalization program set out, in part, on attached Exhibit "B", which includes the new construction of improvements on real estate described in attached Exhibit "A".
2. Hearing was held on July 10, 2024, at 9:45 o'clock A.M. where all remonstrances and objections were heard.
3. 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 construction of improvements 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 new construction of improvements on said real estate.
  - (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 new construction of improvements on said real estate.

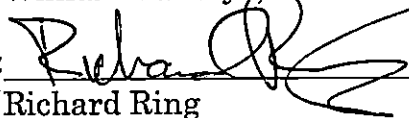
- (d) The number of individual opportunities for employment, both temporary and permanent, and the compensation to be paid by employees, along with the value of the construction of new improvements, create benefits of the type and quality anticipated by the County Council Of DeKalb County, Indiana within the Economic Revitalization Area and can reasonably be expected to result from the proposed new construction of improvements on said real estate.
- (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 8 years for real estate improvements which is to be constructed on real estate in the attached "Exhibit A". The schedule of abatement is attached hereto as Exhibit "C"
5. The statement of benefits submitted by AML is hereby approved.

Voted effective the 10<sup>th</sup> day of July, 2024, by the County Council of DeKalb County, Indiana.

DEKALB COUNTY COUNCIL

BY:   
David Yarde, President

BY:   
William VanWye, Vice President

BY:   
Richard Ring

BY: Robert E. Kraft  
Robert E. Kraft

BY: Amy Demske  
Amy Demske

BY: Amy Prosser  
Amy Prosser

BY: Rick Collins  
Rick Collins

ATTEST:

Susan Sleeper  
DeKalb County Auditor  
Susan Sleeper

EXHIBIT "A"

Lot Numbered Six (6) in the replat of LaOtto Business Park Section I recorded June 24, 2003 as Instrument Number 20307108 and rerecorded July 10, 2003 as Instrument No. 20307767 of the records in the Office of the Recorder of DeKalb County, Indiana.

TOGETHER WITH:

Part of the Northwest Quarter of Section 30, Township 33 North, Range 12 East of the Second Principal Meridian, Butler Township in DeKalb County, Indiana, based on an original survey by Brentt R. Miller, Indiana Professional Surveyor Number 20300059 of Miller Land Surveying, Inc., Survey No. 24047391, dated May 20, 2024, and being more particularly described as follows:

Commencing at a Harrison Marker marking the Northwest corner of said Northwest Quarter; thence North 88 degrees 59 minutes 21 seconds East, (Indiana Geospatial Coordinate System - DeKalb County bearing and basis of bearings to follow), a distance of 738.35 feet along the North line of said Northwest Quarter to a 5/8" Steel Rebar with a "Tri-County" identification cap on the West line of Lot 6 in the Replat of LaOtto Business Park, Section I, as described in Document Number 20307767 in the Office of the Recorder of DeKalb County, Indiana, thence South 00 degrees 54 minutes 31 seconds East, a distance of 250.00 feet (Plat) along said West line to a 5/8" Steel Rebar with a "Tri-County" identification cap on the South line of said Lot 6, said point also being the POINT OF BEGINNING of the herein described tract; thence North 88 degrees 59 minutes 21 seconds East, a distance of 460.45 feet (Plat) along said South line to a 5/8" Steel Rebar with a "Tri-County" identification cap on the East line of said Lot 6; thence South 01 degrees 00 minutes 38 seconds East, a distance of 420.00 feet along the Southerly extension of said East line to a 5/8" Steel Rebar with a "Miller Land Surveying Firm #0095" identification cap; thence South 88 degrees 59 minutes 21 seconds West, a distance of 461.20 feet parallel with the South line of said Lot 6 to a 5/8" Steel Rebar with a "Miller Land Surveying Firm #0095" identification cap on the East line of an existing tract as described in Document Number 200905145 in the Office of said Recorder; thence North 00 degrees 54 minutes 31 seconds West, a distance of 420.00 feet along said East line, also being parallel with the West line of said Northwest Quarter to the Point of Beginning. Containing 4.443 acres, more or less. Subject to easements of record.



**STATEMENT OF BENEFITS  
REAL ESTATE IMPROVEMENTS**

State Form 51767 (R7 / 1-21)

Prescribed by the Department of Local Government Finance

"EXHIBIT B"

2024 PAY 2025

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 January 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 **Project Red** *(McGuire Special)* **MILKER LAND SURVEY**

Address of taxpayer (number and street, city, state, and ZIP code)  
**11808 SR 205 E. LaOtto, IN 46763**

Name of contact person **Aaron Lybarger** Telephone number **(260) 438-3126** E-mail address **a.lybarger@apiland.net**

**SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT**

Name of designating body **DeKalb County** Resolution number

Location of property **Merchants Dr, LaOtto, IN** County **DeKalb** DLGF taxing district number **001**

Description of real property improvements, redevelopment, or rehabilitation (use additional sheets if necessary)  
**Development of approx. 7 acres for new business operation headquarters including approx. 5,000 sf of office and 14,000 sf of storage and mechanic's shop for business operations. *Report - Planning of Survey***  
*Survey Parcel - July 17 2024*

Estimated start date (month, day, year) **06/30/2024**  
Estimated completion date (month, day, year) **8/01/2025**

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

Current Number	Salaries	Number Retained	Salaries	Number Additional	Salaries
40.00	\$3,499,548.00	40.00	\$3,499,548.00	4.00	\$312,000.00

**SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT**

	REAL ESTATE IMPROVEMENTS	
	COST	ASSESSED VALUE
Current values	262,500.00	16,716.00
Plus estimated values of proposed project		
Less values of any property being replaced		
Net estimated values upon completion of project	2,000,000.00	

**SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER**

Estimated solid waste converted (pounds) \_\_\_\_\_ Estimated hazardous waste converted (pounds) \_\_\_\_\_

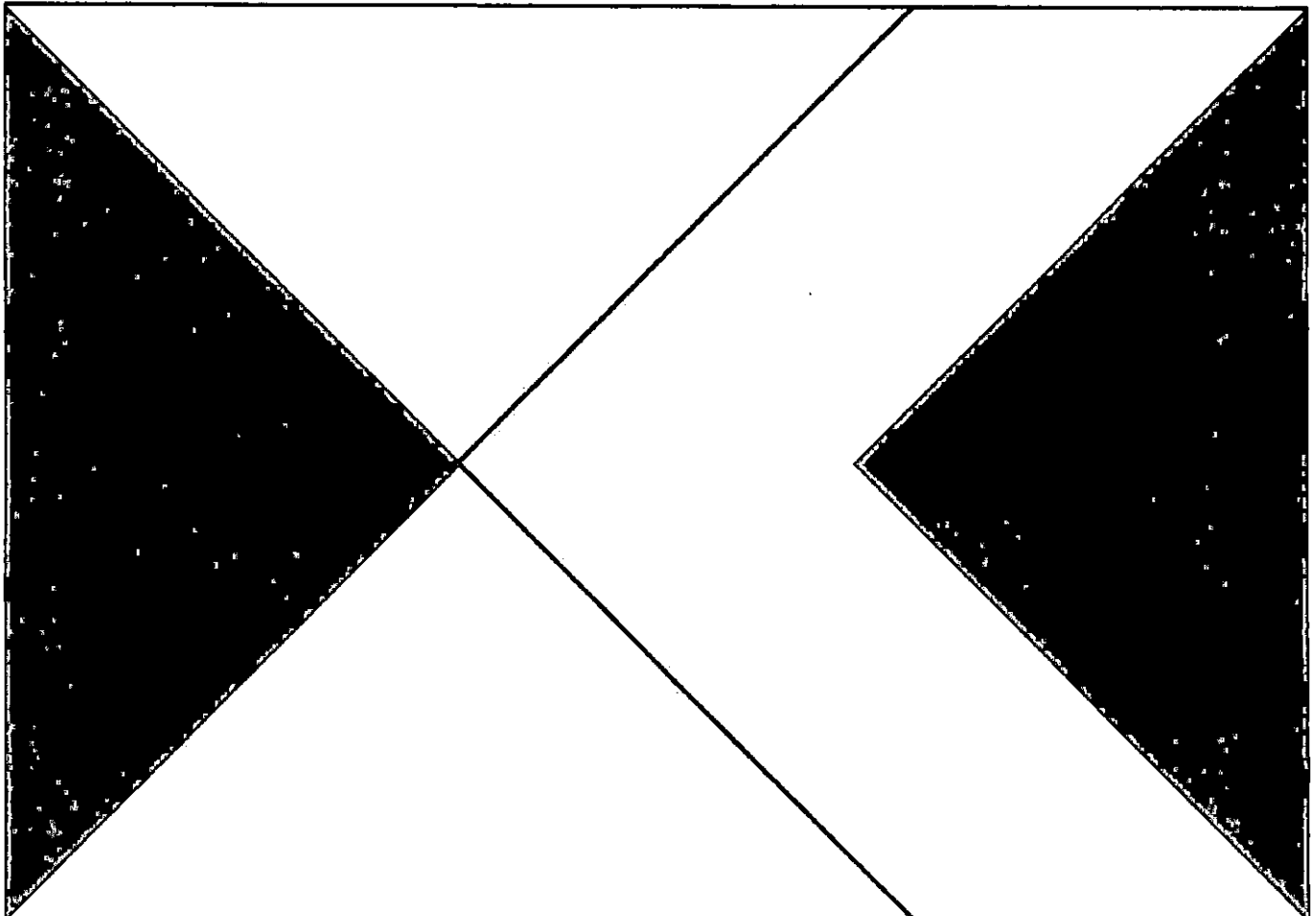
Other benefits  
*AM to residents*  
*See R.A. for more info*  
*Grading - 1st week of June 19*

**SECTION 6 TAXPAYER CERTIFICATION**

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

Signature of authorized representative \_\_\_\_\_ Date signed (month, day, year) **3/19/24**

Printed name of authorized representative **Aaron Lybarger** Title **President**



APPENDIX 8

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**"EXHIBIT B"**  
**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 \_\_\_\_\_. *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. 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. Except as provided in IC 6-1.1-12.1-18, 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. Except as provided in IC 6-1.1-12.1-18, 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	100%
Year 2	87.5%
Year 3	75%
Year 4	62.5%
Year 5	50%
Year 6	37.5%
Year 7	25%
Year 8	12.5%