

**DEKALB COUNTY COUNCIL  
RESOLUTION NUMBER 2024-RCC-7  
A CONFIRMATORY RESOLUTION ESTABLISHING AN  
ECONOMIC REVITALIZATION AREA AND AWARDING  
REAL 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 agricultural equipment in said areas may apply for Tax Abatement under I.C. § 6-1.1-12.1, *et seq.*; and

WHEREAS, ChristineA. Brand and David Brand and Kimberly S. Brand (“Brand”) have applied for Tax Abatement on real estate (see attached “Exhibit A”) and for new agricultural 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 “C” meets the definition of an Economic Revitalization Area by way of its Declaratory Resolution 2024-RCC-5 dated effective June 12, 2024.



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

1. The County Council of DeKalb County, Indiana has been advised by Brand of a proposed revitalization program set out, in part, on attached Exhibit "A", which includes the construction of new improvements on a portion of the real estate described in attached "Exhibit C", which said portion of real estate is owned in fee by Brand.
2. The County Council of DeKalb County, Indiana has been advised by Brand of a proposed revitalization program set out, in part, on attached "Exhibit B", which includes: the purchase of new agricultural equipment to be located on property owned by Brand and described on attached "Exhibit C".
3. Hearing was held on July 10, 2024, at 10:00 o'clock A.M. where all remonstrances and objections were heard. The County Council of DeKalb County, Indiana, has reviewed the statement of benefits forms included here as attached "Exhibits A and 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 estimates of costs of the real estate improvements and new agricultural machinery and equipment is reasonable.
  - (b) The estimate of the number of individuals who will be employed or whose employment will be retained can reasonably be expected to

result from the purchase and installation of the new agricultural machinery and equipment and improvements on the real estate.

(c) The estimate of the annual salaries of those individuals who will be employed or whose employment will be retained can reasonably be expected to result from the proposed purchase and installation of new agricultural machinery and equipment and improvements on the 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 personal property to be purchased, 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 purchase and installation of the new agricultural equipment and improvements on the 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 9 years for new agricultural equipment which is to be installed as contemplated by and reflected in attached Exhibit "B", and the abatement shall be applied as follows:

Year 1 - 100%  
Year 2 - 88.89%

Year 3 - 77.78%  
Year 4 - 66.67%  
Year 5 - 55.56%  
Year 6 - 44.45%  
Year 7 - 33.34%  
Year 8 - 22.23%  
Year 9 - 11.12%

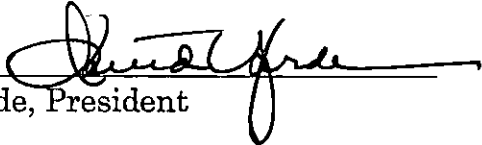
and for a period of 10 years for the real estate described in attached "Exhibit C" which is to be improved as contemplated by and reflected in attached "Exhibit A", and the abatement shall be applied as follows:

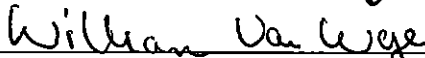
Year 1 -100%  
Year 2 - 90%  
Year 3 - 80%  
Year 4 - 70%  
Year 5 - 60%  
Year 6 - 50%  
Year 7 - 40%  
Year 8 - 30%  
Year 9 - 20%  
Year 10 -10%

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

Voted effective the \_\_\_\_ 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:   
Robert Krafft

BY: Rick Collins  
Rick Collins

BY: Richard Ring  
Richard Ring

BY: Amy Demske  
Amy Demske

BY: Amy Prosser  
Amy Prosser

ATTEST:

Susan Sleeper  
Susan Sleeper  
DeKalb County Auditor



**STATEMENT OF BENEFITS  
REAL ESTATE IMPROVEMENTS**

State Form 51767 (R7 / 1-21)  
Prescribed by the Department of Local Government Finance

"EXHIBIT A" **FILED**

APR 18 2024

20 \_\_\_\_ PAY 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.

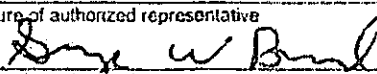
This statement is being completed for real property that qualifies under the following Indiana Code (check one box):

- 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)

AUDITOR DeKALB COUNTY

**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 <b>Brand, George W &amp; Christine A 60% &amp; Brand, David G &amp; Kimberlee S 40%</b>					
Address of taxpayer (number and street, city, state, and ZIP code) <b>0417 County Road 43 Waterloo IN 46793</b>					
Name of contact person <b>David Brand</b>		Telephone number <b>( 260 ) 704-2212</b>		E-mail address <b>branddairyfarm@gmail.com</b>	
SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT					
Name of designating body <b>DeKalb County Council</b>				Resolution number	
Location of property <b>0441 County Road 43 Waterloo, IN 46793</b>		County <b>DeKalb</b>		DLGF taxing district number <b>17-018</b>	
Description of real property improvements (redevelopment, or rehabilitation (use additional sheets if necessary)) <b>Free Stall Barn &amp; Milk House (59,820 sq. ft.) Flush Barn with 3-stage lagoon</b>				Estimated start date (month, day, year) <b>May 1, 2024</b>	
				Estimated completion date (month, day, year) <b>January, 1, 2025</b>	
SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT					
Current Number <b>20.00</b>	Salaries <b>\$494,000.00</b>	Number Retained <b>20.00</b>	Salaries <b>\$494,000.00</b>	Number Additional <b>0.00</b>	Salaries <b>\$0.00</b>
SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT					
			<b>REAL ESTATE IMPROVEMENTS</b>		
			<b>COST</b>		<b>ASSESSED VALUE</b>
Current values			0.00		0.
Plus estimated values of proposed project			3,855,000.00		
Less values of any property being replaced			0.00		0.
Net estimated values upon completion of project			3,865,000.00		
SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER					
Estimated solid waste converted (pounds) <b>26,000.00</b>			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) <b>4-17-24</b>	
Printed name of authorized representative <b>George Brand</b>			Title <b>Co-Owner</b>		

**"EXHIBIT A"**

**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.



**STATEMENT OF BENEFITS  
PERSONAL PROPERTY**

Slate Form 51764 (R5 / 1-21)  
Prescribed by the Department of Local Government Finance

**FILED**

APR 18 2024

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.

**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 Brand, George W & Christline A 60% & Brand, David G & Kimberlee S 40%		Name of contact person David Brand						
Address of taxpayer (number and street, city, state, and ZIP code) 0417 County Road 43 Waterloo, IN 46793		Telephone number ( 260 ) 704-2212						
SECTION 2		LOCATION AND DESCRIPTION OF PROPOSED PROJECT						
Name of designating body DeKalb County Council		Resolution number (s)						
Location of property 0441 County Road 43 Waterloo, IN 46793		County DeKalb						
Description of manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment. (Use additional sheets if necessary.) Robotic Milkers (6), Sand Shooter (1), and payloaders (1)		DLGF taxing district number 17-018						
		ESTIMATED						
		START DATE	COMPLETION DATE					
		Manufacturing Equipment	05/01/2024 01/01/2025					
		R & D Equipment						
Logist Dist Equipment								
IT Equipment								
SECTION 3		ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT						
Current Number 20	Salaries 494,000	Number Retained 20	Salaries 494,000					
		Number Additional 0	Salaries 0					
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	1,720,000						
	Less values of any property being replaced	0 0						
Net estimated values upon completion of project	1,720,000							
SECTION 5		WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER						
Estimated solid waste converted (pounds) 26,000		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 <i>George W Brand</i>		Date signed (month, day, year) 4-17-24						
Printed name of authorized representative George Brand		Title Co-Owner						



**"EXHIBIT B"**

**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<br>Check box if an enhanced abatement was approved for one or more of these types. |
| 2. Installation of new research and development equipment; | <input type="checkbox"/> Yes | <input type="checkbox"/> No |   |
| 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<br>Number of years approved: _____<br>(Enter one to twenty (1-20) years; may not exceed twenty (20) years.) |
| <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 |  |

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. 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"

**III. A. Legal Description**

Part of the Southwest Quarter of Section 1, Township 35 North, Range 13 East, located in Smithfield Township, DeKalb County, Indiana, and being described as follows:

Commencing at the Harrison monument marking the Northwest corner of the Southwest Quarter of Section 1, Township 35 North, Range 13 East; thence South 00 degrees 00 minutes 00 seconds (assumed basis of bearing) 1088.00 feet on and along the West line of said Southwest Quarter to a Mag nail marking the point of beginning of this description; thence continuing South 00 degrees 00 minutes 00 seconds on and along said West line 243.76 feet to a Mag nail; thence South 90 degrees 00 minutes 00 seconds East, 188.89 feet to a No. 5 rebar with plastic cap stamped LS9700007; thence North 05 degrees 45 minutes 48 seconds West, 122.04 feet to a No. 5 rebar with plastic cap stamped LS9700007; thence South 84 degrees 38 minutes 50 seconds West, 37.44 feet to a Mag nail; thence North 00 degrees 59 minutes 19 seconds West, 126.44 feet to a railroad spike; thence South 89 degrees 45 minutes 21 seconds West, 137.19 feet to the point of beginning, containing 0.90 acres plus or minus.

TRACT 29:

The South one-half (1/2) of the Southwest Quarter (1/4) of Section One (1), Township Thirty-five (35) North, Range Thirteen (13) East, in DeKalb County, State of Indiana, EXCEPTING THEREFROM the following described parcel:

Beginning at the southwest corner of Section 1, Township 35 North, Range 13 East, and from thence as follows: North 89 degrees 30 minutes East on Section line 689.5 feet, thence North 4 degrees 45 minutes East 161.3 feet; thence North 89 degrees 28 minutes West 687.8 feet to Section line; thence South 5 degrees 00 minutes West 173.8 feet to the place of beginning. Enclosing an area containing 2.63 acres.

Exhibit "A"

ALSO EXCEPTING THEREFROM the following described parcel:

A part of the Southwest Quarter of Section 1, Township 35 North, Range 13 East, Smithfield Township, DeKalb County, Indiana, described as follows:

Commencing at an Iron rod at the southwest corner of the Southwest Quarter of said Section 1; thence North 05 degrees 00 minutes East, (assumed bearing) 889.97 feet along the West line of the Southwest Quarter of Section 1 to an Iron rod at the true point of beginning of this description; thence continuing North 05 degrees 00 minutes East 208.71 feet along said West line to an Iron rod; thence South 85 degrees East 208.71 feet to an Iron rod; thence South 05 degrees 00 minutes West 208.71 feet to an Iron rod; thence North 85 degrees 00 minutes West 208.71 feet back to the true point of beginning, containing 1.00 acres.

**Brand Dairy Farms | DeKalb County Tax Abatement Questionnaire Attachment**

**Machinery Equipment List**

- **Robotic Milker: operation to milk cows**
  - o **1: Serial Number – TBD**
    - **New equipment**
  - o **2: Serial Number – TBD**
    - **New Equipment**
  - o **3: Serial Number – TBD**
    - **New equipment**
  - o **4: Serial Number – TBD**
    - **New Equipment**
  - o **5: Serial Number – TBD**
    - **New Equipment**
  - o **6: Serial Number – TBD**
    - **New Equipment**
- **Sand Shooter: operation to bed the cows**
  - o **1: Serial Number – TBD**
    - **New Equipment**
- **Pay Loader: operation to handle the sand**
  - o **1: Serial Number – TBD**
    - **Used Equipment, but not previously abated in the State of Indiana**

**Community Support Narrative**

- **School Tours**
  - o **For both schools in Dekalb and Steuben Counties**
- **4H Tours and Program Support**
  - o **Including annually donating a cow for the food stand at the fair**
- **FFA Tours and Program Support**
- **Restoration Ministries**
  - o **Including annually donating a cow for the food bank**