

Received 9/13/2016  
Clerk-Treasurer email

**RESOLUTION 08-2016**

**RESOLUTION QUALIFYING  
NEW RESEARCH AND DEVELOPMENT EQUIPMENT AND INFORMATION  
TECHNOLOGY EQUIPMENT FOR PROPERTY TAX PHASE-IN  
Summary**

The City of Auburn, Indiana Common Council hereby grants tax phase-in to **TEMPUS TECHNOLOGIES, INC.** for certain equipment, which is more specifically research, and development equipment and logistical distribution equipment located on certain real estate within the City of Auburn, Indiana. The real estate is located at 635 West 11<sup>th</sup> Street Auburn, Indiana a 46706, County of DeKalb and State of Indiana.

This resolution establishes that certain equipment is to be installed or located within an economic revitalization area.

Further, the resolution allows for **TEMPUS TECHNOLOGIES, INC.** to receive tax phase-in as follows:

Six (6) years for new research and development equipment with an approximate cost /value of up to approximately \$125,600 / \$50,240.00 and Information Technology Equipment with an approximate cost/value of up to approximately \$467,545.00 / \$187,018.

The six (6) year phase-in shall be as follows:

- Year 1: 100% of the value of new research and development equipment and information technology equipment shall be exempt from taxation.
- Year 2: 85% of the value of new research and development equipment and information technology equipment shall be exempt from taxation.
- Year 3: 66% of the value of new research and development equipment and information technology equipment shall be exempt from taxation.
- Year 4: 50% of the value of new research and development equipment and information technology equipment shall be exempt from taxation.
- Year 5: 34% of the value of new research and development equipment and information technology equipment shall be exempt from taxation.
- Year 6: 25% of the value of new research and development equipment and information technology equipment shall be exempt from taxation.

No further exemptions shall be available after year six (6) for the new equipment or logistical distribution equipment. The resolution also sets forth that the Clerk-Treasurer will file a certified copy of this same resolution with the County Auditor. A full copy of said resolution is available at the office of the Auburn Clerk-Treasurer located at 210 East Ninth Street Auburn, Indiana 46706.

_____ Recorder's Office	_____ x _____ Publish Public Hearing
_____ x _____ Auditor's Office	_____ Publish O/R after adoption
_____ Clerk's Office	_____ x _____
_____ x _____ Other: Clerk-Treas.	_____

**RESOLUTION 08-2016**

**RESOLUTION QUALIFYING  
NEW EQUIPMENT AND LOGISTICAL DISTRIBUTION EQUIPMENT FOR  
PROPERTY TAX PHASE-IN**

*WHEREAS*, the Common Council of the City of Auburn, Indiana, has approved of economic revitalization and tax phase-in pursuant to the provisions of Indiana Code, I.C. 6-1.1-12.1 et seq. and has enacted ordinance number 86-22 to implement economic revitalization and tax phase-in pursuant to this statute;

*WHEREAS*, **TEMPUS TECHNOLOGIES, INC.** has filed an application for tax phase-in for new research and development equipment and for new information technology equipment pursuant to said statute and ordinance which application was filed on **August 16, 2016**.

*WHEREAS*, said application has been reviewed by the Committee of the Common Council with a do-pass recommendation and the applicant has paid the required filing fees;

**NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF AUBURN, DEKALB COUNTY, INDIANA, THAT:**

1. **AREA INCLUDED IN ECONOMIC REVITALIZATION AREA** It is hereby declared the following described real estate be designated as an economic revitalization zone, as situated in DeKalb County, State of Indiana, to-wit:

**PRESENTLY AND COMMONLY KNOWN AS 635 W. 11<sup>th</sup> Street Auburn, Indiana and located in the City of Auburn, County of DeKalb and State of Indiana.**

Legal Description attached as Exhibit "A"

Said real estate is hereby declared an "economic revitalization area" as that phrase is used and defined in the above cited statute and ordinance, in that the subject real estate has been "undesirable for, or impossible of, normal development and occupancy" inasmuch as the land has been underutilized and/or void of

development, which factors have impaired values and prevented an efficient normal use of the subject property. In the alternative, the area described above is within the corporate limits of the City of Auburn, Indiana and has 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. The term “economic revitalization area” also includes: Any area where a facility or a group of facilities that are technologically, economically, or energy obsolete are located and where the obsolescence may lead to a decline in employment and tax revenues.

2. **FINDINGS** It is hereby found:

(A) The estimate of the value of the redevelopment or rehabilitation is reasonable for the projects of that nature.

(B) The estimate of the number of individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed described redevelopment or rehabilitation.

(C) The estimate of the annual salaries of those individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed described redevelopment or rehabilitation.

(D) There are other benefits about which information was requested and those benefits can be reasonably expected to result from the proposed described redevelopment or rehabilitation.

(E) The totality of benefits is sufficient to justify the deduction.

3. **NEW MANUFACTURING EQUIPMENT IS ELIGIBLE AND LOGISTICAL DISTRIBUTION EQUIPMENT IS ELIGIBLE.** That the Common Council of the City of Auburn hereby resolves and declares that the new manufacturing equipment described in the Statement of Benefits, as set incorporated herein be hereafter eligible for property tax phase-in pursuant to the provisions of the above statute and ordinance. That the Common Council of the City of Auburn, Indiana, finds that the new equipment described in the application with an approximate cost of **\$125,600.00** and an approximate assessed value of **\$50,240.00** is dedicated for use as research and development equipment which qualifies under Indiana Code. That the new information technology equipment described in the application with an approximate cost of **\$467,545.00** and an approximate assessed value of **\$187,018.00** is dedicated for Information Technology equipment and qualifies under Indiana Code.

The six (6) year phase-in shall be as follows:

Year 1: 100% of the value of new research and development equipment and information technology equipment shall be exempt from taxation.

Year 2: 85% of the value of new research and development equipment and information technology equipment shall be exempt from taxation.

Year 3: 66% of the value of new research and development equipment and information technology equipment shall be exempt from taxation.

Year 4: 50% of the value of new research and development equipment and information technology equipment shall be exempt from taxation.

Year 5: 34% of the value of new research and development equipment and information technology equipment shall be exempt from taxation.

Year 6: 25% of the value of new research and development equipment and information technology equipment shall be exempt from taxation.

No further exemptions shall be available after year six (6).

4. **EFFECTIVE DATE** This resolution shall be effective upon its passage subject to the notice and hearing provisions of Indiana Code, I.C. 6-1.1-12.1-2.5. The tax phase-in shall be effective from and after the date the Statement of Benefits was filed, which was **August 16, 2016**. The hearing contemplated by said statute was held at the time and the place designated for a regular meeting of the Common Council of the City of Auburn, Indiana, on **October 4, 2016** at the City Hall Council Chambers, **210 East 9<sup>th</sup> Street in Auburn, Indiana**, at **6:00 p.m.** At such meeting the Common Council took final action in determining whether the qualifications for real estate improvements and new manufacturing equipment have been met and the Common Council will then confirm, modify, or rescind this original resolution. Such determination and final action by the Council shall be binding upon all affected parties, subject to the appeal procedures contemplated by Indiana Code, I.C. 6-1.1-12.1-1, et seq.
5. **PHASE-IN PERIOD.** That the Common Council of the City of Auburn further resolves and declares that the application shall receive tax phase-in on new equipment described herein for six (6) years. Should this Auburn facility of the applicant close and/or cease operations during the phase-in period any phase-in of taxes gained by this resolution ceases and applicant will immediately pay back any and all taxes abated by this resolution. By accepting tax phase-in, applicant hereby agrees to be bound by the terms hereof.
6. **ON SITE INSPECTION** Upon installation of the new equipment that is to receive tax phase-in the recipient shall notify the Clerk-Treasurer of the City of Auburn of the installation. Thereafter the recipient shall allow the City to inspect the equipment to insure compliance on an annual basis throughout the period of phase-in.

7. **FILING WITH DEKALB COUNTY AUTHORITIES** Upon the adoption of this resolution the Clerk-Treasurer of the City of Auburn, Indiana, shall cause a certified copy of this resolution to be filed with the appropriate DeKalb County authorities.

**ADOPTED BY THE COMMON COUNCIL OF THE CITY OF AUBURN,  
INDIANA, ON THE 4<sup>th</sup> DAY OF OCTOBER.**

\_\_\_\_\_  
**PATRICIA MILLER**  
*Clerk-Treasurer*

**PASSED AND ADOPTED** by the Common Council of the City of Auburn, Indiana, this 4<sup>th</sup> day of October, 2016

\_\_\_\_\_  
**JAMES FINCHUM**  
*Councilmember*

**ATTEST:**

\_\_\_\_\_  
Patricia Miller, Clerk-Treasurer

Presented by me to the Mayor of the City of Auburn, Indiana, this 4<sup>th</sup> day of October, 2016.

\_\_\_\_\_  
**PATRICIA MILLER, Clerk-Treasurer**

**APPROVED AND SIGNED** by me this 4<sup>th</sup> DAY OF OCTOBER, 2016.

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**NORMAN E. YODER, Mayor**

**VOTING:**

**AYE**

**NAY**

Denny Ketzenberger

Dennis “Matthew” Kruse III

James Finchum

David Painter

Mike Watson

Kevin Webb

Michael Walter