

**FINAL ACTION BY BRAZIL COMMON COUNCIL
OF BRAZIL, CLAY COUNTY, INDIANA
REGARDING RESOLUTION 2021-12
(Real Property)**

WHEREAS, the Brazil Common Council (hereinafter "Council"), adopted Resolution 2021-12, on the 10th day of November, 2021, and pursuant to Indiana Law has published notice of the adoption and substance of said Resolution including a description of the affected area and notice that a description of the affected area is available for inspection in the office of the county assessor and further stating a date on which the Council would receive and hear remonstrances and objections; and

WHEREAS, a copy of the Notice and Statement of Benefits was sent to all taxing units with authority to levy property taxes in the area where the Economic Revitalization Area is located and filed with the County Assessor; and

WHEREAS, the Council has conducted the hearing as required by law and has received no remonstrances or objections to designation of the affected area as a revitalization area or to approval of the Statement of Benefits; and

WHEREAS, said matter is before the Council for final action pursuant to Indiana Law; and

WHEREAS, the Council has received and examined, prior to such hearing, a Statement of Benefits on the forms prescribed by the Department of Local Government Finance and proper application for designation and has heard all appropriate evidence concerning the proposed project and has found and does find:

1. That the estimate of the cost of the redevelopment and rehabilitation and equipment is reasonable for projects of that type.
2. That the estimate of individuals who will be employed or whose employment will be retained as a result of the redevelopment and rehabilitation can reasonably be expected to result from the proposed project.
3. The estimate of annual salaries of those individuals who will be employed or whose employment will be retained can reasonably be expected to result from the proposed redevelopment and rehabilitation and the project.
4. That the benefits can reasonably be expected to result from the proposed redevelopment and rehabilitation and the project.
5. That the totality of benefits is sufficient to justify the deduction.

6. That all qualifications for establishing an economic revitalization area have been met.

NOW, THEREFORE, for final action on Resolution 2021-12, the Council RESOLVES, FINDS AND DETERMINES:

1. That all of the requirements for designation of the real estate described in Resolution 2021-12 (the "Original Resolution") as an Economic Revitalization Area have been met, the foregoing findings and the findings in the Original Resolution are true and that all information required to be submitted has been submitted in proper form.

2. That the Original Resolution is in all respects confirmed and approved (as modified to incorporate therein this final action) and that the benefits of the proposed project and the redevelopment and rehabilitation are sufficient to justify ten (10) year real property tax abatement under Indiana statutes for the proposed redevelopment and rehabilitation described in the petitioner's Statement of Benefits and the deduction for the proposed project and redevelopment and rehabilitation and the statements of benefits submitted are approved and the Council authorizes and directs the endorsement of said Statement of Benefits to show such approval and that the real estate described in the Original Resolution is declared an economic revitalization area for the purposes of ten (10) year real property tax abatement and the said real estate is hereby designated as an Economic Revitalization Area pursuant to I.C. 6-1.1-12.0-1 et. seq. and petitioner is entitled to the ten (10) year real property tax abatement as provided therein in accord with the attached Deduction Schedule in connection with the proposed redevelopment/rehabilitation and the project.

3. That said Resolution supplements any other designation of the real estate as a Revitalization Area or similar designation.

4. That this Final Action, findings and confirmation of the Original Resolution shall be incorporated in and be a part of the Original Resolution.

5. That this abatement is subject to the terms and provisions of the Abatement Calculation Agreement entered by and between the Council and Petitioner pursuant to Indiana Code Section 6-1.1-12.1-2(i), which Agreement is hereby approved.

[Signatures appear on the following page(s)]

Passed in Open Council this 8th day of December, 2021.

Brian Wyndham
(Signature)

Brian Wyndham Presiding Officer
(Printed Name)

Attest:

Karen McQueen
Karen McQueen, Clerk-Treasurer
of the City of Brazil, Indiana

Presented by me to the Mayor this 8th day of December, 2021.

Karen McQueen
Karen McQueen, Clerk-Treasurer
City of Brazil, Indiana

Approved by me, the Mayor, this 8th day of December, 2021.

Brian Wyndham
Brian L. Wyndham, Mayor
City of Brazil, Indiana

ATTEST:

Karen McQueen
Karen McQueen, Clerk-Treasurer

This instrument prepared by _____

Louis F. Britton, COX, ZWERNER, GAMBILL & SULLIVAN, LLP
511 Wabash Avenue, Terre Haute, IN 47807; (812) 232-6003.

\\192.168.102.205\home\ORMANT\Clay Co. Red\Timberland\2021 Abatement\2021B RP\2021-12 Final Action
Real Property.Brazil Common Council 12.08.21.doc

RESOLUTION NO. 2021-12

A Resolution of the Brazil Common Council of
the City of Brazil, Clay County, Indiana, Designating an Area Within
the City of Brazil, Indiana as an Economic Revitalization Area
for the Purpose of a Ten (10) Year Real Property Tax Abatement

WHEREAS, a Petition for ten (10) year real property tax abatement has been filed with the Brazil Common Council (hereinafter "Council") requesting that the property described therein be designated as Economic Revitalization Area for purposes of real property tax abatement; and

WHEREAS, **Brad Emmert and Kim Emmert O'Dell** (hereinafter the "petitioner,") have submitted a Statement of Benefits and provided all information and documentation necessary for the Council to make an informed decision, said information including a description of the real property which is more particularly described in Exhibit A.

WHEREAS, petitioner has represented and presented evidence that in connection with the Project, both the real property improvements and the addition of new equipment. Petitioner represents that it currently has an existing 68 full-time jobs with an annual payroll of \$2,059,920.00. Completion of this project will create approximately 6 new permanent full-time jobs with a total annual payroll of approximately \$205,920.00. Petitioner has further represented and presented evidence that the cost of this project will be approximately \$480,000.00 for real property improvements.

WHEREAS, the Council is authorized under the provisions of I.C. 6-1.1-12.1-1 et. seq. to designate areas of the City as economic revitalization areas for the purpose of tax abatement; and

WHEREAS, the Council has considered the petition and Statement of Benefits and has conducted a complete and proper investigation of the subject property and neighborhood to determine that the area qualifies as an economic revitalization area under Indiana statutes; and

WHEREAS, the Council has found the subject property to be an area where facilities that are technologically, economically, or energy obsolete are located and where the obsolescence may lead to a decline in employment and tax revenues and has become undesirable for or impossible of normal development and occupancy because of a lack of development, cessation of growth, deterioration of improvements, character of occupancy, age, obsolescence, substandard buildings and other factors which prevent normal development or use;

NOW, THEREFORE, IT IS FOUND, DETERMINED AND RESOLVED by the Council that:

1. The petitioner's estimate of the value of the redevelopment and rehabilitation and the project to be constructed on the subject real property is reasonable for projects of that nature in order to maintain, expand, update and improve opportunities and capacity for manufacturing.

2. The petitioner's estimate of the number of individuals who will be employed and retained, and the benefit thereby, can reasonably be expected to result from the project and the redevelopment and rehabilitation.

3. The petitioner's estimate of the annual salaries or wages of the individuals who will be employed and retained, and the benefit thereby, can reasonably be expected to result from the project and the redevelopment and rehabilitation.

4. That the other benefits about which information has been requested can be expected to result from the project and the redevelopment and rehabilitation.

5. The totality of the benefits of the proposed redevelopment and rehabilitation can reasonably be expected to result from the project and are sufficient to justify a ten (10) year real property tax deduction from assessed valuation under Indiana statutes, in accord with the attached Deduction Schedule and each such deduction should be, and they are hereby, allowed.

6. That the Council has considered the Petitioner's total investment in real property, the number of new full-time equivalent jobs created by the Project, the average wage of the new employees compared to the State minimum wage and the infrastructure requirements for Petitioner's investment and, based on such factors, has determined that the petition for designating the subject property as an economic revitalization area for the purposes of ten (10) year real property tax abatement and the Statement of Benefits copies of which were submitted with the petitions are hereby approved and the Real Estate described hereinabove is hereby designated as an Economic Revitalization Area pursuant to I.C. 6-1.1-12.1-1 et. seq., and petitioner is entitled to the ten (10) year real property tax abatement provided therein for the proposed redevelopment and rehabilitation in accord with the attached Schedule.

7. That notice hereof should be published according to law stating the adoption and substance hereof, that a copy of the description of the affected area is available for inspection in the County Assessor's Office and stating a date on which the Council will hear and receive remonstrances and objections and take final action, all as required by law.

8. That this Resolution is supplementary to and in addition to any prior resolutions.

9. That this abatement is subject to the terms and provisions of the Abatement Calculation Agreement entered by and between the Council and Petitioner pursuant to I.C. 6-1.1-12.1-2(i).

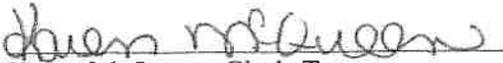
10. Pursuant to I.C. 6-1.1-12.1-14, the Council has, by Resolution 2008-4, established an Abatement Fee ("Abatement Fee"), Petitioner has been advised of said fee and agreed to the imposition of the Abatement Fee established by Resolution 2008-4 and the incorporation of such fee in this Resolution. Now, therefore, the Council incorporates herein the provisions of I.C. 6-1.1-12.1-14 and declares that the percentage to be applied by the County Auditor for purposes of Step Two of I.C. 6-1.1-12.1-14(c) is 5%.

Passed in Open Council this 10th day of November, 2021.

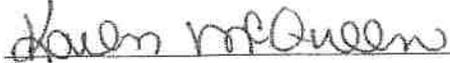

(Signature)

Brian Wynneham, Presiding Officer
(Printed Name)

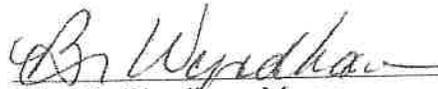
Attest:


Karen McQueen, Clerk-Treasurer
of the City of Brazil, Indiana

Presented by me to the Mayor this 10th day of November,
2021.

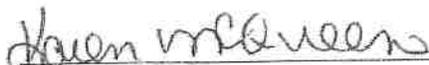

Karen McQueen, Clerk-Treasurer
City of Brazil, Indiana

Approved by me, the Mayor, this 10th day of November, 2021.



Brian L. Wyndham, Mayor
City of Brazil, Indiana

ATTEST:



Karen McQueen, Clerk-Treasurer

This instrument prepared by _____
Louis F. Britton, COX, ZWERNER, GAMBILL & SULLIVAN, LLP
511 Wabash Avenue, Terre Haute, IN 47807; (812) 232-6003.

DEDUCTION SCHEDULE

10 YEAR REAL PROPERTY

<i>YEAR OF DEDUCTION</i>	<i>PERCENTAGE</i>
1 ST	100%
2 ND	95%
3 RD	80%
4 TH	65%
5 TH	50%
6 TH	40%
7 TH	30%
8 TH	20%
9 TH	10%
10 TH	5%
11 th and thereafter	0%

EXHIBIT A – Legal Description of Property

Situated in Clay County, Indiana, to-wit:

Part of the Northwest Quarter of Section One (1), Township Twelve (12) North, Ranger Seven (7) West, Clay County, Indiana more particularly described as follows:

Commencing at a ½ inch iron pin at the Southeast corner of the Northwest Quarter of Section 1, thence along the South line of said Quarter Section, North 90 degrees 00 minutes 00 seconds West, 1244.94 feet to PK nail, said point being the Point of Beginning; thence North 02 degrees 02 minutes 50 seconds West, 675.01 feet to a 5/8 inch rebar with cap stamped 29600015; thence North 89 degrees 59 minutes 46 seconds East, 450.00 feet to a 5/8 inch rebar with cap stamped 29600015, said point being 29 feet North of the Southeast Corner of Lot 45 in Levitt's Second Addition to Brazil, said point also being on the West Right-Of-Way of Morgan Street, thence along the West of Morgan Street, North 02 degrees 02 minutes 50 seconds West, 190.52 feet to a 5/8 inch rebar with cap stamped 29600015, said point being at the intersection of the West Right-of-Way of Morgan Street and center of William Street (abandoned) in North 90 degrees 00 minutes 00 seconds West, 169.01 feet to a 5/8 rebar with cap stamped 29600015, said point being on the West line of Levitt's Second Addition to Brazil, thence along the West line of said addition, North 02 degrees 02 minutes 50 seconds, West 565.41 feet to a 5/8 inch rebar with cap stamped 29200015 masking the Southeast Right-of-Way of the P.C.C. and St. L Railroad (abandoned); thence along said railroad Right-of-Way, South 44 degrees 43 minutes 10 seconds West, 935.87 feet to a ½ inch rebar, thence South 02 degrees 02 minutes 50 seconds East, 557.55 feet to a 5/8 inch rebar with a cap stamped 29200015; thence South 90 degrees 00 minutes, 00 seconds East, 104.71 feet to a 5/8 inch rebar with cap stamped 296000151; thence South 02 degrees 02 minutes 50 seconds East, 208.00 feet to PK nail on the South line of the Northwest Quarter of Section 1; thence along said Quarter line, South 90 degrees 00 minutes 00 seconds East, 296.58 feet to the Point of Beginning containing 13.08 acres more or less.

NOTICE

Notice is hereby given that the Brazil Common Council of Brazil, Clay County, Indiana, at a meeting thereof held on the 10th day of November, 2021, adopted RESOLUTION NO. 2021-12, a resolution declaring an "Economic Revitalization Area" for the purpose of a real property tax abatement for an area located in the City of Brazil, Indiana.

RESOLUTION NO. 2021-12

A Resolution of the Brazil Common Council of
the City of Brazil, Clay County, Indiana, Designating an Area Within
the City of Brazil, Indiana as an Economic Revitalization Area
for the Purpose of a Ten (10) Year Real Property Tax Abatement

WHEREAS, a Petition for ten (10) year real property tax abatement has been filed with the Brazil Common Council (hereinafter "Council") requesting that the property described therein be designated as Economic Revitalization Area for purposes of real property tax abatement; and

WHEREAS, **Brad Emmert and Kim Emmert O'Dell** (hereinafter the "petitioner,") have submitted a Statement of Benefits and provided all information and documentation necessary for the Council to make an informed decision, said information including a description of the real property which is more particularly described in Exhibit A.

WHEREAS, petitioner has represented and presented evidence that in connection with the Project, both the real property improvements and the addition of new equipment. Petitioner represents that it currently has an existing 68 full-time jobs with an annual payroll of \$2,059,920.00. Completion of this project will create approximately 6 new permanent full-time jobs with a total annual payroll of approximately \$205,920.00. Petitioner has further represented and presented evidence that the cost of this project will be approximately \$480,000.00 for real property improvements.

WHEREAS, the Council is authorized under the provisions of I.C. 6-1.1-12.1-1 et. seq. to designate areas of the City as economic revitalization areas for the purpose of tax abatement; and

WHEREAS, the Council has considered the petition and Statement of Benefits and has conducted a complete and proper investigation of the subject property and neighborhood to determine that the area qualifies as an economic revitalization area under Indiana statutes; and

WHEREAS, the Council has found the subject property to be an area where facilities that are technologically, economically, or energy obsolete are located and where the

obsolescence may lead to a decline in employment and tax revenues and has become undesirable for or impossible of normal development and occupancy because of a lack of development, cessation of growth, deterioration of improvements, character of occupancy, age, obsolescence, substandard buildings and other factors which prevent normal development or use;

NOW, THEREFORE, IT IS FOUND, DETERMINED AND RESOLVED by the Council that:

1. The petitioner's estimate of the value of the redevelopment and rehabilitation and the project to be constructed on the subject real property is reasonable for projects of that nature in order to maintain, expand, update and improve opportunities and capacity for manufacturing.
2. The petitioner's estimate of the number of individuals who will be employed and retained, and the benefit thereby, can reasonably be expected to result from the project and the redevelopment and rehabilitation.
3. The petitioner's estimate of the annual salaries or wages of the individuals who will be employed and retained, and the benefit thereby, can reasonably be expected to result from the project and the redevelopment and rehabilitation.
4. That the other benefits about which information has been requested can be expected to result from the project and the redevelopment and rehabilitation.
5. The totality of the benefits of the proposed redevelopment and rehabilitation can reasonably be expected to result from the project and are sufficient to justify a ten (10) year real property tax deduction from assessed valuation under Indiana statutes, in accord with the attached Deduction Schedule and each such deduction should be, and they are hereby, allowed.
6. That the Council has considered the Petitioner's total investment in real property, the number of new full-time equivalent jobs created by the Project, the average wage of the new employees compared to the State minimum wage and the infrastructure requirements for Petitioner's investment and, based on such factors, has determined that the petition for designating the subject property as an economic revitalization area for the purposes of ten (10) year real property tax abatement and the Statement of Benefits copies of which were submitted with the petitions are hereby approved and the Real Estate described hereinabove is hereby designated as an Economic Revitalization Area pursuant to I.C. 6-1.1-12.1-1 et. seq., and petitioner is entitled to the ten (10) year real property tax abatement provided therein for the proposed redevelopment and rehabilitation in accord with the attached Schedule.
7. That notice hereof should be published according to law stating the adoption and substance hereof, that a copy of the description of the affected area is available for inspection in the County Assessor's Office and stating a date on which the Council will hear and receive remonstrances and objections and take final action, all as required by law.

8. That this Resolution is supplementary to and in addition to any prior resolutions.

9. That this abatement is subject to the terms and provisions of the Abatement Calculation Agreement entered by and between the Council and Petitioner pursuant to I.C. 6-1.1-12.1-2(i).

10. Pursuant to I.C. 6-1.1-12.1-14, the Council has, by Resolution 2008-4, established an Abatement Fee ("Abatement Fee"), Petitioner has been advised of said fee and agreed to the imposition of the Abatement Fee established by Resolution 2008-4 and the incorporation of such fee in this Resolution. Now, therefore, the Council incorporates herein the provisions of I.C. 6-1.1-12.1-14 and declares that the percentage to be applied by the County Auditor for purposes of Step Two of I.C. 6-1.1-12.1-14(c) is 5%.

Passed in Open Council this 10th day of November, 2021.

/s/ Brian Wyndham
(Signature)

Brian Wyndham, Presiding Officer
(Printed Name)

Attest:

/s/ Karen McQueen
Karen McQueen, Clerk-Treasurer
of the City of Brazil, Indiana

Presented by me to the Mayor this 10th day of November, 2021.

/s/ Karen McQueen
Karen McQueen, Clerk-Treasurer
City of Brazil, Indiana

Approved by me, the Mayor, this 10th day of November, 2021.

/s/ Brian L. Wyndham
Brian L. Wyndham, Mayor
City of Brazil, Indiana

ATTEST:

/s/ Karen McQueen
Karen McQueen, Clerk-Treasurer

This instrument prepared by

Louis F. Britton, COX, ZWERNER, GAMBILL & SULLIVAN, LLP
511 Wabash Avenue, Terre Haute, IN 47807; (812) 232-6003.

DEDUCTION SCHEDULE

10 YEAR REAL PROPERTY

<i>YEAR OF DEDUCTION</i>	<i>PERCENTAGE</i>
1 ST	100%
2 ND	95%
3 RD	80%
4 TH	65%
5 TH	50%
6 TH	40%
7 TH	30%
8 TH	20%
9 TH	10%
10 TH	5%
11 th and thereafter	0%

EXHIBIT A – Legal Description of Property

Situated in Clay County, Indiana, to-wit:

Part of the Northwest Quarter of Section One (1), Township Twelve (12) North, Range Seven (7) West, Clay County, Indiana more particularly described as follows:

Commencing at a ½ inch iron pin at the Southeast corner of the Northwest Quarter of Section 1, thence along the South line of said Quarter Section, North 90 degrees 00 minutes 00 seconds West, 1244.94 feet to PK nail, said point being the Point of Beginning; thence North 02 degrees 02 minutes 50 seconds West, 675.01 feet to a 5/8 inch rebar with cap stamped 29600015; thence North 89 degrees 59 minutes 46 seconds East, 450.00 feet to a 5/8 inch rebar with cap stamped 29600015, said point being 29 feet North of the Southeast Corner of Lot 45 in Leavitt's Second Addition to Brazil, said point also being on the West Right-of-Way of Morgan Street, thence along the West of Morgan Street, North 02 degrees 02 minutes 50 seconds West, 190.52 feet to a 5/8 inch rebar with cap stamped 29600015, said point being at the intersection of the West Right-of-Way of Morgan Street and center of William Street (abandoned) in North 90 degrees 00 minutes 00 seconds West, 169.01 feet to a 5/8 rebar with cap stamped 29600015, said point being on the West line of Leavitt's Second Addition to Brazil; thence along the West line of said addition, North 02 degrees 02 minutes 50 seconds West, 565.41 feet to a 5/8 inch rebar with cap stamped 29200015 masking the Southeast Right-of-Way of the P.C.C. and St. L. Railroad

(abandoned); thence along said railroad Right-of-Way, South 44 degrees 43 minutes 10 seconds West, 935.87 feet to a ½ inch rebar; thence South 02 degrees 02 minutes 50 seconds East, 557.55 feet to a 5/8 inch rebar with cap stamped 29200015; thence South 90 degrees 00 minutes 00 seconds East, 104.71 feet to a 5/8 inch rebar with cap stamped 296000151; thence South 02 degrees 02 minutes 50 seconds East, 208.00 feet to PK nail on the South line of the Northwest Quarter of Section 1; thence along said Quarter line, South 90 degrees 00 minutes 00 seconds East, 296.58 feet to the Point of Beginning, containing 13.08 acres more or less.

Further description of the Economic Revitalization Areas is available for public inspection in the County Assessor's Office in the Clay County Court House, 609 E. National Avenue, Brazil, Indiana.

Notice is hereby given that on the 8th day of December, 2021, at 5:00 p.m., at the Brazil City Hall, Council Chambers, 203 East National Ave., Brazil, Indiana 47834, said Brazil Common Council will meet for the purpose of hearing and considering any remonstrances filed or presented by persons interested in or affected by said RESOLUTION NO. 2021-12 and taking final action with respect to RESOLUTION NO. 2021-12 determining whether the qualifications for an economic revitalization area have been met, and confirming, modifying and confirming, or rescinding the resolution.

Karen McQueen
Clerk Treasurer

\\192.168.102.205\home\ORMANT\Clay Co. Red\Timberland\2021 Abatement\2021B RP\Notice - Real Property.City REVISED.doc



11/23/21

November 22, 2021

Brazil Public Library
204 North Walnut Street
Brazil, IN 47834

K & H Regional Sewer District
1159 E Alsip St
Knightsville, IN 47857

T.J. Sneddon
Brazil Township Trustee
P.O. Box 154
Brazil, IN 47834

Jennifer Flater, Auditor
Clay County Courthouse, Rm 105
609 East National Avenue
Brazil, IN 47834

Clay Community School Corp.
Attn: Tom Reberger, President
Board of Trustees
1013 S Forest Ave
Brazil, IN 47834

Clay Co. Soil and Water Conservation
District
551 E US Highway 40 Suite B
Brazil, IN 47834

Clay-Owen Solid Waste Management
Districts
c/o Clay County Auditor
609 E. National Ave
Brazil, IN 47834

Clay County Assessor's Office
609 E. National Avenue, Room 118
Brazil, IN 47834

Tom Ames, President
Clay County Redev. Commission
7923 S Co Rd 100 W
Clay City, IN 47841

City of Brazil
Attn: Karen McQueen, Clerk-Treasurer
203 E National Ave
Brazil, IN 47834

DAVID W. SULLIVAN*
LOUIS F. BRITTON
SCOTT CRAIG
DONALD J. BONOMO
TRACI M. ORMAN *
TRICIA ROSE TANOOS

GUILLE COX 1946-2019
JAMES E. SULLIVAN 1919-2018
GILBERT W. GAMBILL, JR. 1921-2001
BENJAMIN G. COX 1915-1988
ERNEST J. ZWERNER 1918-1980

*REGISTERED CIVIL MEDIATOR
*ALSO ADMITTED IN CALIFORNIA

Re: Notice of Tax Abatement

Dear Sir/Madam:

Enclosed please find a copy of The Notice regarding Resolution for real property tax abatement. The Resolution was approved by the Brazil Common Council on November 10, 2021. Pursuant to the terms of Indiana Code §6-1.1-12.1-2.5 notice of the abatement is being sent to you as you are part of the taxing units which are affected by the area which has been designated as an economic revitalization area in the enclosed Notice.

Please let me know if you ha

Very Truly Yours,

Louis F. Britton
E-mail: Lbritton@coxlaw.net

Enclosures

Hyman + Brazil Exempt
R/E 10yr 2021-12
No pp turned in
13.08 A
annual payroll of the
resolution equal
annual payroll of
2021-6 (existing + new) = the
total
1,785,360 + 274,560 = 2,059,920

511 Wabash Avenue
T Haute, IN 47807
Telephone: 812-232-6003
Fax: 812-232-6567
www.coxlaw.net