

**RESOLUTION NO. 2023 - 13**  
**OF THE CLAY COUNTY REDEVELOPMENT COMMISSION**  
**(Personal Property)**  
**(Brazil)**

WHEREAS, **Timberland Home Center** ("Petitioner") has submitted to the Clay County Redevelopment Commission its Statement of Benefits – Personal Property Form SB-1/PP dated the 17<sup>th</sup> day of July, 2023, in connection with a proposed abatement for acquisition of certain equipment described therein and has represented that the acquisition of said equipment will permit it to maintain 75 full-time salaried and hourly jobs and an annual payroll of \$3,020,680.00 and create 6 new positions with an annual payroll of approximately \$224,640.00 and that the cost of the equipment is \$791,200.00; and

WHEREAS, the Petitioner has been advised that Petitioner will be required to execute a form of Abatement Calculation Agreement and will be required to pay a fee annually based upon the amount of the abatement in accord with Resolution 2008-4 of the Brazil Common Council, and Petitioner has agreed to execute such Abatement Calculation Agreement and pay such fee; and

WHEREAS, the Petitioner has agreed to pay the tax abatement initiation fee of \$3,750.00 – (for both real and personal) to the Clay County Redevelopment Commission to defray costs and expenses of the creation of the Economic Revitalization Area; and

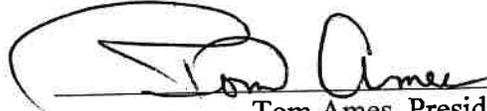
WHEREAS, the Clay County Redevelopment Commission has been charged with giving preliminary review and approval of tax abatement applications and making its recommendation to the Brazil Common Council concerning such abatements;

The Clay County Redevelopment Commission, acting at its regular meeting, at which meeting a quorum was present, which meeting was duly advertised according to law, did unanimously adopt the following Resolution:

BE IT RESOLVED that the Clay County Redevelopment Commission approves the Statement of Benefits submitted by Petitioner and subject to Petitioner's execution of an Abatement Calculation Agreement, agreement to pay the annual fee established by Resolution 2008-04 of the Brazil Common Council, and payment of the costs to the Clay County Redevelopment Commission of the establishment of the Economic Revitalization Area, does recommend to the Brazil Common Council that it approve Petitioner's proposed revitalization area.

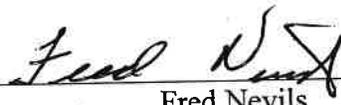
Dated the 19<sup>th</sup> day of July, 2023.

**CLAY COUNTY REDEVELOPMENT COMMISSION**

  
\_\_\_\_\_  
Tom Ames, President

\_\_\_\_\_  
Lance Hoffman

  
\_\_\_\_\_  
Jan Howell

  
\_\_\_\_\_  
Fred Nevils

  
\_\_\_\_\_  
Vickie Mace

[https://coxlawth-my.sharepoint.com/personal/tlawson\\_coxlaw\\_net/Documents/TOrman Clients/Clay Co. Red/Timberland/2023/Resolution of Redev Comm.CITY.personal 07.19.2023.doc](https://coxlawth-my.sharepoint.com/personal/tlawson_coxlaw_net/Documents/TOrman Clients/Clay Co. Red/Timberland/2023/Resolution of Redev Comm.CITY.personal 07.19.2023.doc)



**STATEMENT OF BENEFITS  
PERSONAL PROPERTY**

State Form 51764 (R5 / 1-21)  
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 <b>Timberland Home Center</b>		Name of contact person <b>Brad Emmert</b>						
Address of taxpayer (number and street, city, state, and ZIP code) <b>P.O. Box 93, Brazil, IN 47834</b>		Telephone number <b>( 812 ) 208-0331</b>						
SECTION 2		LOCATION AND DESCRIPTION OF PROPOSED PROJECT						
Name of designating body <b>Brazil Common Council</b>		Resolution number (s) <b>2023 - 13</b>		DLGF taxing district number <b>11-002</b>				
Location of property <b>8565 N. Emmert Park Dr., Brazil, IN 47834</b>		County <b>Clay</b>		ESTIMATED				
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.) <b>New Manufacturing Equipment as set forth in Exhibit A. Exhibit B - legal description of property (and property map with location) Exhibit C - property cards Exhibit D - abatement schedule</b>				START DATE	COMPLETION DATE			
		Manufacturing Equipment		<b>09/15/2023</b>	<b>12/30/2023</b>			
		R & D Equipment						
		Logist Dist Equipment						
		IT Equipment						
SECTION 3		ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT						
Current Number <b>75</b>	Salaries <b>\$3,020,680</b>	Number Retained <b>75</b>	Salaries <b>\$3,020,680</b>	Number Additional <b>6</b>	Salaries <b>\$224,640</b>			
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	<b>7,889,702</b>	<b>1,713,460</b>					
	Plus estimated values of proposed project	<b>791,200</b>						
Less values of any property being replaced	<b>0</b>							
Net estimated values upon completion of project	<b>8,680,902</b>	<b>316,460</b>						
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.					Date signed (month, day, year) <b>July 17, 2023</b>			
Signature of authorized representative <i>Brad Emmert</i>								
Printed name of authorized representative <b>Brad Emmert</b>				Title <b>President</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><i>Check box if an enhanced abatement was approved for one or more of these types.</i> |
| 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><i>(Enter one to twenty (1-20) years; may not exceed twenty (20) years.)</i> |
| <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 "A"**



**2023 Timberland Expansion**

**New Equipment List**

2-	New Wasserman Wall Panel Framing Tables	\$76,000
1-	New Retro-C Automated Truss Saw	\$300,000
1-	New Retro-C Material Handling Conveyor	\$200,000
1-	New EasyFrame Wall Plate Saw	\$200,000
6-	New Computer Terminals	\$7,200
6-	New 16' Conveyors	\$8,000

**Total Personal Property: \$791,200**

**Exhibit B – Legal Description**

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 Levitt's Second Addition to Brazil, said point also being on the West Right-of-Way of Morgan Street, thence along the West Right-of-Way of Morgan Street, North 02 degrees 02 minutes 50 seconds West, 190.52 feet to a 5/8 inch rebar with cap stamped 2960015, said point being at the intersection of the West Right-of-Way of Morgan Street and the center of William Street (abandoned) in Levitt's Second Addition to Brazil; thence along the center of William Street (abandoned), North 90 degrees 00 minutes 00 seconds West, 169.01 feet to a 5/8 inch 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 marking 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.

Parcel No. 11-03-01-200-160.000-002

Commonly known as: 8565 N. Emmert Park Dr., Brazil, IN 47834

AND

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 Southwest 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; thence North 02 degrees 02 minutes 50 seconds West, 15.01 feet to a 5/8 inch rebar with cap stamped 29600015, on the North Right-of-Way of White Rock Road, said point being the Point of Beginning; thence North 02 degrees 02 minutes 50 seconds West, 660.00 feet to a 5/8 inch rebar with cap stamped 29600015; thence North 89 degrees 59 minutes 26 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 Right-of-Way of

Morgan Street, South 02 degrees 02 minuets 50 seconds East, 180.04 feet to a 5/8 inch rebar with cap stamped 29600015, said point being at the Northeast Corner of Lot 48 in Leavitt's Second Addition to Brazil; thence North 90 degrees 00 minutes 00 seconds West, 275.10 feet to a 5/8 inch rebar with cap stamped 29600015; thence South 02 degrees 02 minuets 50 seconds East, 479.99 feet to 5/8 inch rebar with cap stamped 29600015; thence along the North Right-of-Way of White Rock Road, North 90 degrees 00 minutes 00 seconds West. 174.90 feet to the Point of Beginning, containing 3.78 acres more or less.

Parcel No. 11-03-01-200-136.000-002

Commonly known as: Whiterock Rd., Brazil, IN 47834



**Exhibit "C"**

**EMMERT, KIMBERLY ANN & BRADLEY E**  
**Ownership**  
 EMMERT, KIMBERLY ANN & BRADLEY EMMERT  
 PO BOX 193  
 BRAZIL, IN 47834

**Doc ID Code** 0  
**Book/Page** 43/1326  
**Sale Price** \$00  
**Date** 04/04/2003  
**Owner** EMMERT, KIMBERLY ANN  
**Doc ID Code** 0  
**Book/Page** 43/1326  
**Sale Price** \$00  
**Date** 01/01/1900 (TO BE ASSIGNED)

**Legal**  
 LEAVITTS 2ND LTS 29.45,46,47  
 PT SE NW 1-12-7 3.78A INCLUDES  
 LOTS

*Part 1: Location of property that new  
 Equipment will be placed*

**Property Class 100**  
 Vacant Land

**AGRICULTURAL**

Valuation Records (work in progress values are not certified values and are subject to change)

Assessment Year	2023	2022	2021	2020	2019
Reason For Change	GEN REVAL	GEN REVAL	AA	AA	AA
As Of Date	03/27/2023	03/29/2022	04/13/2021	04/03/2020	04/03/2019
Valuation Method	Indiana Cost Mod				
Equalization Factor	Indiana Cost Mod				
Notice Required					
Land	\$5,800	\$4,600	\$4,000	\$3,900	\$4,800
Land Res(1)	\$00	\$00	\$00	\$00	\$00
Land Non Res(2)	\$5,800	\$4,600	\$4,000	\$3,900	\$4,800
Land Non Res(3)	\$00	\$00	\$00	\$00	\$00
Improvement	\$00	\$00	\$00	\$00	\$00
Imp Res(1)	\$00	\$00	\$00	\$00	\$00
Imp Non Res(2)	\$00	\$00	\$00	\$00	\$00
Imp Non Res(3)	\$00	\$00	\$00	\$00	\$00
Total	\$5,800	\$4,600	\$4,000	\$3,900	\$4,800
Total Res(1)	\$00	\$00	\$00	\$00	\$00
Total Non Res(2)	\$5,800	\$4,600	\$4,000	\$3,900	\$4,800
Total Non Res(3)	\$00	\$00	\$00	\$00	\$00

Land Type	Soil ID	Act Front	Size	Adj Rate	Ext Value	Value
4	AVB2	0	3,7800	\$1,539	\$5,817	\$5,820

Land Computations	Value
Calculated Acreage	\$4,800
Developer Discount	\$00
Parcel Acreage	\$5,820

Land Computations 3.78  
 Developer Discount  
 Parcel Acreage 3.78

**General Information**  
 11-03-01-200-136.000-002  
 Parcel Number  
 11-03-01-200-136.000-002  
 Parent Parcel Number  
 018-08001-00

**Location Information**

County Clay  
 Township BRAZIL TOWNSHIP  
 District 002 (Local )

School Corp CLAY COMMUNITY  
 Neighborhood 1102036-002  
 Reserve at Southgate

Location Address VACANT WHITEROCK RD  
 BRAZIL, IN 47834

Zoning

**Characteristics**

**Topography**

**Public Utilities**

**Streets or Roads**  
 Unpaved

340, Light Manufacturing & Assembly

Notes

8556 N. EMMERT PARK DR

EMMERT, KIMBERLY ANN & BRADLEY E

Ownership

EMMERT, KIMBERLY ANN & BRADLEY EMMERT

PO BOX 193

BRAZIL, IN 47834

Legal

PT CEN PT S1/2 NW 1-12-7 13.08A

11-03-01-200-160,000-002

General Information

Parcel Number

11-03-01-200-160,000-002

Parent Parcel Number

018-08002-00

Owner

EMMERT, KIMBERLY ANN

Doc ID Code

0

Book/Page

43/1326

Date

04/04/2003

Doc ID Code

0

Book/Page

43/1326

Date

01/01/1900

Sale Price

\$00

Sale Price

\$00

Part 2: Location of property where  
New Equipment will be placed

Property Class 340  
Light Manufacturing & Assembly

Location Information

Township

BRAZIL TOWNSHIP

District 002 (Local)

School Corp

CLAY COMMUNITY

Neighborhood 1102021-002

BRAZIL CITY C120

Location Address

8556 N EMMERT PARK DR

BRAZIL, IN 47834

Zoning

340

Characteristics

Topography

Public Utilities

Streets or Roads

Unpaved

**INDUSTRIAL**

Valuation Records (work in progress values are not certified values and are subject to change)

Assessment Year	2020	2021	2022	2023	2019
Reason For Change	GEN REVAL	AA	GEN REVAL	GEN REVAL	AA
As Of Date	03/27/2023	04/13/2021	03/29/2022	03/27/2023	04/03/2020
Valuation Method	Indiana Cost Mod				
Equalization Factor	Indiana Cost Mod				
Notice Required					
Land	\$182,400	\$182,400	\$182,400	\$182,400	\$182,400
Land Res(1)	\$00	\$00	\$00	\$00	\$00
Land Non Res(2)	\$00	\$00	\$00	\$00	\$00
Land Non Res(3)	\$182,400	\$182,400	\$182,400	\$182,400	\$182,400
Improvement	\$1,239,500	\$671,600	\$955,100	\$1,239,500	\$728,400
Imp Res(1)	\$00	\$00	\$00	\$00	\$00
Imp Non Res(2)	\$00	\$00	\$00	\$00	\$00
Imp Non Res(3)	\$1,239,500	\$671,600	\$955,100	\$1,239,500	\$728,400
Total	\$1,421,900	\$854,000	\$1,137,500	\$1,421,900	\$910,800
Total Res(1)	\$00	\$00	\$00	\$00	\$00
Total Non Res(2)	\$00	\$00	\$00	\$00	\$00
Total Non Res(3)	\$1,421,900	\$854,000	\$1,137,500	\$1,421,900	\$910,800

Land Data

Land Type	Soil ID	Act Front	Size	Adj Rate	Ext Value	Value
12	IVA	0	87120.00	\$01	\$87,120	\$27,230
13	IVA	0	275735.00	\$01	\$275,735	\$51,700
11		0	206910.00	\$02	\$413,620	\$103,460

Land Computations  
Calculated Acreage 13.08

Developer Discount  
Parcel Acreage 13.08

11-03-01-200-160,000-002

EMMERT, KIMBERLY ANN & BRADLEY E

8665 N EMMERT PARK DR

340, Light Manufacturing & Assembly

BRAZIL CITY C1201  
1102021-002

3/3

General Information

Occupancy C/I Building Pre. Use Industrial Office

Description C/I Building

Story Height 1

SB B 1 U

Wall Type 1(264)

Heating 3620sqft

A/C 3620sqft

Sprinkler

Plumbing RES/CI Roofing

#

Full Bath 0

Half Bath 0

Kitchen Sinks 0 GCK Adjustments

Water Heaters 0

Add Fixtures 16

Exterior Features Area

Porch, Open Frame 300

Porch, Open Frame 80

Special Features Other Plumbing Building Computations

Description

Summary Of Improvements

Description C/I Building  
Year Eff C+1 2022 2022  
Co nd A  
Grade Built Year  
Size

PC Nbhd Mrkt  
100% 0.8400 0.8400

Floor/Use Computations

Use Industrial Office  
Use Area 3620 sqft  
Area Not In Use 0 sqft  
Use % 100.0%

**Exhibit "D"**