

**Brazil Common Council**  
 Transcript: Resolution 2023-17  
 Real Property Tax Abatement (Residential)  
 Emmert Group Properties, LLC

<b>No.</b>	<b>Date</b>	<b>Document</b>
1	November 29, 2023	City of Brazil, Indiana Economic Development Commission – Recommendation and Findings
2	October 18, 2023	Resolution No. 2023-17 of the Clay County Redevelopment Commission
3	December 27, 2023	Resolution 2023-8: 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 Development Target for the Purpose of a Five (5) Year Real Property Tax Abatement
4	December 27, 2023	Notice: Resolution 2023-8: 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 Development Target Area for the Purpose of a Five (5) Year Real Property Tax Abatement
5	January 4, 2024	Brazil Times – Publisher’s Claim
6	December 28, 2023	Notice to Taxing Units
7	January 10, 2024	Final Action Taken by Brazil Common Council of Brazil, Clay County, Indiana Regarding Resolution 2023-8
8	January 10, 2024	Abatement Calculation Agreement
9	January 10, 2024	Statement of Benefits - Real Property

**NO. 9**



**STATEMENT OF BENEFITS  
REAL ESTATE IMPROVEMENTS**

State Form 51767 (R7 / 1-21)

Prescribed by the Department of Local Government Finance

20 ____ PAY 20 ____
<b>FORM SB-1 / Real Property</b>
<b>PRIVACY NOTICE</b>
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:**

- 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.
- 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.
- 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.
- 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)
- 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>Emmert Group Properties, LLC</b>					
Address of taxpayer (number and street, city, state, and ZIP code) <b>PO Box 193, Brazil, IN 47834</b>					
Name of contact person <b>Brad Emmert</b>		Telephone number <b>( 812 ) 208-0331</b>		E-mail address <b>bemmert@timberlandlbr.com</b>	
SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT					
Name of designating body <b>Brazil Common Council</b>				Resolution number <b>2023 - 8</b>	
Location of property <b>238 &amp; 240 N Depot St., Brazil, IN 47834</b>		County <b>Clay</b>		DLGF taxing district number <b>11-002</b>	
Description of real property improvements, redevelopment, or rehabilitation (use additional sheets if necessary) <b>24 Duplex Apartment Buildings. Each Unit to be 1 bedroom at approximately 525 sq. ft. Exhibit A - legal description of property, Exhibit B - Property Survey, Exhibit C - Apartment plans, Exhibit D - Site Plan</b>				Estimated start date (month, day, year) <b>January 1, 2024</b>	
				Estimated completion date (month, day, year) <b>December 31, 2024</b>	
SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT					
Current Number <b>8.00</b>	Salaries <b>\$370,000.00</b>	Number Retained <b>8.00</b>	Salaries <b>\$370,000.00</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					122,100.00
Plus estimated values of proposed project			3,522,411.00		
Less values of any property being replaced			53,300.00		
Net estimated values upon completion of project			3,522,411.00		
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.					
Signature of authorized representative 				Date signed (month, day, year) <b>October 18, 2023</b>	
Printed name of authorized representative <b>Brad Emmert</b>			Title <b>President</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) <i>Brian Wurdham</i> Mayor	Telephone number 812-443-2221	Date signed (month, day, year) 01/10/2024
Printed name of authorized member of designating body Brian Wurdham	Name of designating body Brazil Common Council	
Attested by (signature and title of attester) <i>Karen McQueen</i> Clerk/Treasurer	Printed name of attester Karen McQueen	

\* 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 “A”**

238 N DEPOT ST 510, 1 Family Dwell - Platted Lot

EMMERT GROUP PROPERTIES LLC

11-02-36-400-066.000-002

Ownership		Transfer Of Ownership		Notes	
Date	Owner	Doc ID Code	Book/Page	Sale Price	
05/01/2023	EMMERT GROUP PROPERT		215/1901	\$120,000	
03/02/2018	COOPER, CARSON L		170/830	\$00	
10/20/2004	COOPER, CRAIG S & CA	0	61/2211	\$00	
06/21/2004	COOPER, MARGARET LLC	0	58/1120	\$00	
01/01/1900	PICKETT, KENNETH R			\$00	

**Owner**  
EMMERT GROUP PROPERTIES LLC  
925 W NATIONAL AVE  
BRAZIL, IN 47834

**Legal**  
NW/4 SE/4 36-13-7  
.92A (CITY STRIPS)  
JT-TN-W/R/S

**Property Class 510**  
1 Family Dwell - Platted Lot

## RESIDENTIAL

**Location Information**  
County: Clay  
Township: BRAZIL TOWNSHIP  
District 002 (Local)

**School Corp**  
CLAY COMMUNITY

**Neighborhood 1102016-002**  
CHEW & YOCUM ADD. R120 002

Valuation Records (work in progress values are not certified values and are subject to change)				
Assessment Year	2023	2022	2021	2019
Reason For Change	GEN REVAL	GEN REVAL	AA	AA
As Of Date	03/27/2023	03/29/2022	04/13/2021	04/03/2020
Valuation Method	Indiana Cost Mod	Indiana Cost Mod	Indiana Cost Mod	Indiana Cost Mod
Equalization Factor	Indiana Cost Mod	Indiana Cost Mod	Indiana Cost Mod	Indiana Cost Mod
Notice Required				

Land Type	Soil ID	Act Front	Size	Adj Rate	Ext Value	Value
		0	0.9200	\$27,144	\$24,972	\$24,970

Notice Required		Land Data	
Land	\$25,000	\$25,000	\$25,000
Land Res(1)	\$00	\$00	\$00
Land Non Res(2)	\$25,000	\$25,000	\$25,000
Land Non Res(3)	\$00	\$00	\$00
Improvement	\$53,300	\$51,700	\$40,000
Imp Res(1)	\$00	\$00	\$00
Imp Non Res(2)	\$53,300	\$51,700	\$40,000
Imp Non Res(3)	\$00	\$00	\$00
<b>Total</b>	<b>\$78,300</b>	<b>\$76,700</b>	<b>\$65,000</b>
Total Res(1)	\$00	\$00	\$00
Total Non Res(2)	\$78,300	\$76,700	\$65,000
Total Non Res(3)	\$00	\$00	\$00

Land Computations	
Calculated Acreage	0.92
Developer Discount	
Parcel Acreage	0.92

**Location Address**  
238 N DEPOT ST  
BRAZIL, IN 47834

**Zoning**

**Characteristics**  
Topography Level  
Public Utilities All  
Streets or Roads Paved



**EMMERT GROUP PROPERTIES LLC**      **N DEPOT ST**      **400, Vacant Land**      **Notes**

**Ownership**  
 EMMERT GROUP PROPERTIES LLC  
 925 W NATIONAL AVE  
 BRAZIL, IN 47834

**Transfer Of Ownership**  
**Date**      **Owner**      **Doc ID**      **Code**      **Book/Page**      **Sale Price**  
 05/01/2023      EMMERT GROUP PROPERT      215/1901      AA      215/1901      \$120,000  
 03/02/2018      COOPER, CARSON L      170/830           170/830      \$00  
 06/12/2009      COOPER, CRAIG S & CA      106/1152           106/1152      \$00  
 01/01/1900      PICK & SAVE INC

**General Information**  
 11-02-36-400-094.000-002  
**Parcel Number**  
 11-02-36-400-094.000-002  
**Parent Parcel Number**  
 018-02511-00

**Legal**  
 PT W 1/2 SE/4 36-13-7  
 .08A

**Property Class 400**  
 Vacant Land

**Location Information**

**County**  
 Clay

**Township**  
 BRAZIL TOWNSHIP

**District 002 (Local )**

**School Corp**  
 CLAY COMMUNITY

**Neighborhood 1102015-002**  
 CHEW & YOCUM ADD. C120

**Location Address**  
 N DEPOT ST  
 BRAZIL, IN 47834

**Zoning**

**COMMERCIAL**

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

Assessment Year	2023	2022	2021	2020	2019
<b>Reason For Change</b>	GEN REVAL	GEN REVAL	AA	AA	AA
<b>As Of Date</b>	03/27/2023	03/29/2022	04/13/2021	04/03/2020	04/03/2019
<b>Valuation Method</b>	Indiana Cost Mod				
<b>Equalization Factor</b>	Indiana Cost Mod				
<b>Notice Required</b>					
<b>Land</b>	\$9,800	\$9,800	\$9,800	\$9,800	\$9,800
Land Res(1)	\$00	\$00	\$00	\$00	\$00
Land Non Res(2)	\$00	\$00	\$00	\$00	\$00
Land Non Res(3)	\$9,800	\$9,800	\$9,800	\$9,800	\$9,800
<b>Improvement</b>	\$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
<b>Total</b>	\$9,800	\$9,800	\$9,800	\$9,800	\$9,800
Total Res(1)	\$00	\$00	\$00	\$00	\$00
Total Non Res(2)	\$00	\$00	\$00	\$00	\$00
Total Non Res(3)	\$9,800	\$9,800	\$9,800	\$9,800	\$9,800

**Land Computations**  
 Calculated Acreage      0.08

**Land Data**  
 Developer Discount      0.08  
 Parcel Acreage      0.08

Soil ID	Act Front	Size	Adj Rate	Ext Value	Value
11	0	3485.00	\$03	\$10,455	\$9,830

**Characteristics**

**Topography**  
 Level

**Public Utilities**  
 All

**Streets or Roads**  
 Paved



# TAXPAYER'S NOTICE TO INITIATE AN APPEAL

State Form 5395A (R7 / 12-18)

Prescribed by the Department of Local Government Finance

**FOR OFFICE USE ONLY**

Petition number (Assigned by Local Office)

FORM 130

Assessment year under appeal

JANUARY 1, 2023P24

- A taxpayer may appeal an assessment by filing this appeal form with the township assessor, or the county assessor if the township is not served by a township assessor.
- An appeal of the current year's assessment may have two different filing deadlines which are based on when the Form 11 notice of assessment is mailed. If the Form 11 is mailed before May 1 of the assessment year, the filing deadline is June 15 of that year. If the Form 11 is mailed after April 30 of the assessment year, the filing deadline is June 15 in the year that the tax statements are mailed (IC 6-1.1-15-1.1). Taxpayers should complete Section II of this form for this type of appeal.
- An appeal can also be filed to correct certain types of specific errors covered in IC 6-1.1-15-1.1(a) and (b). This type or limited appeal must be filed not later than three (3) years after the taxes were first due. Taxpayers should complete Section III of this form for this type of appeal.
- The appeal of an assessment requires evidence relevant to the true tax value of the taxpayer's property as of the assessment date. This evidence is not required to be provided at the time of filing the appeal; however, the exchange of available information is required at the preliminary informal meeting. If the disputed issues cannot be resolved and a hearing before the county board is required, any additional information obtained after the preliminary informal meeting and before the hearing should be provided to the other party before the hearing. If the information is provided for the first time at the hearing, the county board, unless waived by the receiving party, shall continue the hearing. Examples of evidence could include an appraisal, construction costs, sales information for the subject property or comparable properties, or any other information compiled according to generally accepted appraisal principles.

As a result of filing this petition, the assessment may increase, may decrease, or may stay the same.

**SPECIAL NOTE:** A holder of a tax sale certificate under IC 6-1.1-24 does not have an interest in tangible property for purposes of obtaining a review or bringing an appeal of an assessment of property under IC 6-1.1-15.

Check type of property under appeal (check only one):  Real  Personal

REQUIRED INFORMATION:		
SECTION I: PROPERTY and PETITIONER INFORMATION		
County <b>CLAY</b>	Township <b>BRAZIL CITY</b>	Parcel or key number (for real property only) <b>018-03670-00</b>
Address of property being appealed (number and street, city, state, and ZIP code) <b>240 N. DEPOT ST., BRAZIL, IN 47834</b>		
Legal description on Form 11 or property record card (for real property), or business name (for personal property) <b>NW/4 SE/4 36-13-7 1.32A</b>		
Name of property owner <b>EMMERT GROUP PROPERTIES LLC</b>		Telephone number of property owner ( )
Mailing address of property owner (number and street, city, state, and ZIP code) <b>PO BOX 193, BRAZIL, IN 47834</b>		E-mail address of property owner (if available)

OPTIONAL INFORMATION NOT REQUIRED AT THE TIME OF FILING:			
SECTION II: REASON FOR APPEAL OF CURRENT YEAR'S ASSESSMENT			
	Land	Improvements	Personal Property
The property described in Section I is currently assessed at:			
The petitioner contends that the property should be assessed at:			
List attached evidence or give reasons for requested change: ----- ----- ----- -----			
Name of authorized representative (if different from owner)		Telephone number of authorized representative ( )	
Mailing address of authorized representative (number and street, city, state, and ZIP code)		E-mail address of property owner (if available)	
Signature of petitioner, taxpayer, or duly authorized officer		Date of signature (month, day, year)	
Printed or typed name of petitioner, taxpayer, or duly authorized officer			

**SECTION III: CORRECTION OF ERROR PER IC 6-1-1-15-1.1(a) and (b)**

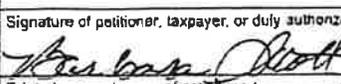
	Land	Improvements	Total
The property described in Section I is currently assessed at:	53,300.00	9,900.00	63,200.00
The petitioner contends that the property should be assessed at:	34,000.00	0.00	34,000.00

The requested change in value is justified because the following error was made:

- The assessment was against the wrong person.
- The approval, denial, or omission of a deduction, credit, exemption, abatement, or tax cap.
- A clerical, mathematical, or typographical mistake.
- The description of the property.
- The legality or constitutionality of a property tax or assessment.

Give specific reasons why you contend an error was made. For example, the total assessed value is greater than the sum of the land value and the improvement value. (Do not give conclusions, such as "there is a math error in the assessment.")

BLDG WAS REMOVED FROM ASSESSMENT, LAND CLASSIFICATION CHANGED DUE TO NO BLDG  
ON PARCEL. THIS CLASSIFICATION OF THE PROPERTY IS NOW 300-VACANT LAND

Name of authorized representative (if different from owner)	Telephone number of authorized representative (     )
Mailing address of authorized representative (number and street, city, state, and ZIP code)	E-mail address of authorized representative (if available)
Signature of petitioner, taxpayer, or duly authorized officer 	Date of signature (month, day, year) 7-17-2023
Printed or typed name of petitioner, taxpayer, or duly authorized officer BARBARA SCOTT	

# **Exhibit “B”**



Project Number: 23445  
 Date: 3/15/2023  
 Drawn By: CCS  
 Checked By: CLT  
 Approved By: MUV  
 Scale: 1"=50'  
 File Name: 23445.dwg  
 Drawing Name: Plat of Survey

caleb@alignnec.com

Section 36, Township 13 North, Range 7 West of the Second Principal Meridian, Brazil Township, City of Brazil, Clay County, Indiana

**Street Address**  
 102 1/2 Sherman Street  
 506 West Central Avenue  
 204 North Depot Street

**ALIGN**

3285 S. Jackson Street, Suite 8 Terre Haute, IN 47802  
 765.653.6710 812.236.5731

ALIGNNCEC.COM  
 Signed and sealed hard copy is the instrument of service. This drawing may not be reproduced without the written permission of Align Cue Engineering Consultants.

Record Owner: Brad Emmert  
 Emmert Group Properties, LLC

Client: Brad Emmert

Record Owner: Brad Emmert  
 Emmert Group Properties, LLC

Plat of Survey

Sheet No: 1 of 5

Field Work Completed: 3/15/2023

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Revised on 05/11/2023 by CLT to add Tract 4 as a part of this survey

**CERTIFICATE OF SURVEY**

To: Brad Emmert

This survey was performed wholly under the direction of the registered land surveyor, and to the best of the undersigned registered land surveyor's knowledge and belief was executed according to the survey requirements in 865 IAC 1-12 (Rule 12)

**RECORD DESCRIPTION**

**Instrument No. 202200004137**

**EXHIBIT A – LEGAL DESCRIPTION**

Property ID#: 01800077-00; 11-02-36-400-025.000-002

A part of the Northwest quarter of the Southeast quarter of Section 36, Township 13 North, Range 7 West, in the City of Brazil, Clay County, Indiana and described as follows: Beginning at a point of 67 feet East of the Northwest corner of Lot 88 in Hendrix's Eighth Addition to the said city; thence East along the South line of Central Avenue 220 feet; thence South 200 feet; thence West 220 feet; thence North 200 feet to the point of beginning, containing 1.01 acres, more or less.

Commonly known as: 102 1/2 Sherman Street, Brazil, Indiana 47834

**Instrument No. 202200004135**

**EXHIBIT A – LEGAL DESCRIPTION**

Property ID#: 018-01944-00; 11-02-36-400-055.000-002

Beginning at a point 67 feet East of the Northwest corner of Lot 88, in Hendrix's Eight Addition to the city of Brazil; thence East along the South line of Central Avenue 420.70 feet to the West line of the right of way of the Furnace Switch of the Vandalia Railroad; thence South 02 degrees 30 minutes East along the West line of said right of way 401.80 feet intersecting a line from the North side of McDonald Street at the Southwest corner of Lot 86 in Hendrix's Eighth Addition on the West to the North line of McDonald Street at the Southwest corner of Lot 32, Hendrix's Fifth Addition on the East as heretofore platted; thence Southwesterly along said intersecting line 224.2 feet; thence North 257.65 feet; thence West 220 feet to the East line of Sherman Street; thence North 200 feet to the point of beginning, all located in the northwest quarter of the southeast quarter of Section 36, Township 13 North of Range 7 West in Clay County, in the State of Indiana. EXCEPTING: the following described tract, to-wit: Beginning at a point on the extreme South property line of the Indiana Foundry Machine & Supply Company 189.20 feet from the East property line; thence Southwesterly along this South property line 35 feet; thence North along the property line forming the West side of the South plat of the Indiana Foundry Machine and Supply Company 110.04 feet; thence Southeasterly to the initial point, all located in the Northwest quarter of the Southeast quarter of Section 36 in Township 13 North of Range 7 West. ALSO EXCEPTING: that parcel conveyed to Tony L. Lunsford to James J. Deakins and Harlan D. Minor, as tenants in common, by warranty deed dated February 20, 1981 and recorded February 24, 1981 in Deed Record 189, page 246 in the Office of the Recorder of Clay County, Indiana

Commonly known as: 506 W Central Avenue, Brazil, Indiana 47834

**Instrument No. 20230000442**

A part of the West half of the Southeast quarter of Section 36, Township 13 North, Range 7 West, in the City of Brazil, Clay County, Indiana and described as follows: Beginning at a point on the South line of Central Avenue, which is 50 feet South of the Southeast corner of Lot 5 in Hendrix's Ninth Addition to the City of Brazil; thence running Southwardly 204 feet and 9 inches to a point on the West line of Depot Street as now located; thence Southwesterly 251 feet to the East right of way line of the Furnace Branch of the Vandalia Railroad Company, which point is 266 feet Southwardly (measured along said Furnace Branch Railroad) from the South line of said Central Avenue; thence Northwardly along with the East line of said Vandalia Furnace Branch Railroad right of way as now located 266 feet to the South line of said Central Avenue; thence running East along South line of Central Avenue 239.40 feet to the place of beginning.

Address for the above is commonly known as: 240 N. Depot St., Brazil, IN 47834.

**Instrument No. 202300001177**

Commencing at a point on the West line of the Depot Street as now located two hundred fifty-four (254) feet and nine (9) inches Southwardly from the Southeast corner of Lot Five (5) in Hendrix Ninth Addition to said City of Brazil; thence Southwesterly two hundred fifty-one (251) feet to the East right-of-way line of the Furnace Branch of the Vandalia Railroad Company; which point is two hundred sixty-six (266) feet Southwardly (measuring along said Furnace Branch Railroad) from the South line of Central Avenue; thence Southwardly along and with the East line of said Vandalia (Furnace Branch) Railroad right-of-way as now located one hundred twenty-seven (127) feet and six (6) inches to a point; thence Northeasterly two hundred twenty-five and two tenths (225.2) feet to the West line of Depot Street as now located; thence Northwardly one hundred twenty-nine (129) feet and three (3) inches to the Place of Beginning, comprising a part of Lots Eighty-nine (89) and Ninety (90) in Hendrix Eighth Addition to the City of Brazil, a part of Depot Street vacated and a part of the West Half of the Southeast Quarter of Section Thirty-six (36), Township Thirteen (13) North, Range Seven (7) West.

ALSO,

A part of the West Half of the Southeast Quarter of Section 36, Township 13 North, Range 7 West, in the City of Brazil, Clay County, Indiana and described as follows:

Beginning at a point 331.5 feet Northerly along the right of way line of the P.C.C. and St. Louis Railroad Company, from a stone which is 12 feet North of the Northeast Corner of Lot 42, Hendrix's Fourth Addition to the City of Brazil, Indiana, on the East right of way line of the Furnace Switch of the P.C.C. and St. Louis Railroad Company (formerly Vandalia Railroad Company); thence Easterly 225.50 feet, more or less, to the West line of Depot Street; thence Northerly along the West line of said Street 146 feet, more or less, to the South line of a tract of land conveyed on September 12, 1914 by James H. McClelland, unmarried and Julie F. Collins, widow to Nicholas Schrepferman, by deed recorded July 8, 1915, in Deed Record 104, Page 353 in the Recorder's Office of Clay County, Indiana; thence Westerly along and with the South line of said Schrepferman tract 225 feet, more or less, to the East right of way of the Furnace Switch to P.C.C. and St. Louis Railroad Company; thence Southerly along and with said right of way line 117.50 feet, more or less, to the Place of Beginning.

EXCEPT:

A part of the West half of the Southeast Quarter of Section 36, Township 13 North, Range 7 West of the Second Principal Meridian, in the City of Brazil, Clay County, Indiana and being part of a certain tract of land, now or formerly owned by Pick & Save, Inc., an Indiana Corporation, as described in Deed Record 215, Page 100 and as found in the Office of the Clay County Recorder, which lies South of the South right of way line of McDonald Street (as extended from the East side of Depot Street) in the City of Brazil and more particularly described as follows:

Beginning at a point 331.5 feet Northerly along the East right of way line of the P.C.C. and St. Louis Railroad Company (formerly Vandalia Railroad Company) from a stone which is located 12 feet North of the Northeast Corner of Lot 42 in John Hendrix's 4<sup>th</sup> Addition to the City of Brazil, Indiana; thence Easterly on the South line in the aforementioned Pick & Save Property 225.5 feet more or less to the West line of Depot Street; thence Northerly along the West line of Depot Street 110.5 feet more or less to the South right of way of McDonald Street as extended from the East; thence

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Terre Haute, IN 47802

612.238.9731

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Westerly along the South right of way line of McDonald Street as extended 172 feet more or less to the South line of a tract of land partially owned by Kenneth R. Pickett, as described in Deed Record 223, Page 315 in the office of the Clay County Recorder; thence Southwesterly along said South line 473.50 feet, more or less to the East right of way of said railroad; thence Southerly on said East right of way line 117.5 feet more or less to the Point of Beginning.

Subject to rights-of-way, conditions, restrictions, and other easements of record.  
Commonly known as: 238 N. Depot St., Brazil, IN, 47834

**NEW DESCRIPTIONS**

**Tract 1**

The land in the name of Brad Emmert (Instrument No. 202200004137 and Instrument No. 202200004135) being a part of the Northwest Quarter of Southeast Quarter of Section 36, Township 13 North, Range 7 West, 2nd Principal Meridian, Brazil Township, Clay County, Indiana described on March 14, 2023 by Caleb L. Towles, Indiana Land Surveyor No. 21700001 and graphically shown on Plat of Survey (Align CEC Project No. 23-045) as follows:

**Commencing** at a 5/8 inch rebar with a plastic cap stamped "Align-Bndry Firm 0123", hereinafter called an Align Pin set monumenting the Northwest corner of Lot 88 in Hendrix's Eighth Addition to Brazil; thence South 88 degrees 30 minutes 10 seconds East (basis of bearing is the Indiana State Plane Coordinate System West Zone, Grid North) along the South line of said Central Avenue a distance of 67.00 feet to an Align pin set and being the **Point of Beginning** of this description; thence continuing said course along the said South line a distance of 219.50 feet to an Align pin set; thence continuing said course along the said South line a distance of 202.24 feet to an Align pin set on the West right of way of the Furnace Branch of the Vandalia Railroad Company; thence South 01 degree 06 minutes 56 seconds East along said right of way a distance of 397.39 feet to an Align pin set monumenting the Northeast corner of a tract of land in the name of Bar-T Realty Company, Inc. (Instrument No. 201400002159); thence South 75 degrees 41 minutes 07 seconds West along the North line of said Bar-T Realty Company, Inc. land a distance of 189.05 feet to a 1/2 inch rebar in concrete monumenting the Northwest corner of said said Bar-T Realty Company, Inc. land and on the East line of a tract of land in the name of Robert L. Nevins (Instrument No. 200200007115); thence North 18 degrees 01 minutes 44 seconds West along East line of said Nevins land to a 5/8-inch rebar with a plastic cap stamped "JSC 870004", hereinafter referred to as a Campbell pin; thence North 00 degrees 08 seconds 14 seconds East continuing along said East line a distance of 46.69 feet to a Campbell pin; thence continuing said course along said East line a distance of 103.89 feet to a 1/2 inch rebar in concrete monumenting the Northeast corner of said Nevins property; thence North 89 degrees 33 minutes 26 seconds West along the North line of said Nevins land a distance of 219.53 feet to a 5/8 inch iron pin monumenting the Northwest corner of said Nevins land and on the East right of way of Sherman Street; thence North 01 degree 29 minutes 50 seconds East along the apparent East right of way of Sherman Street a distance of 203.63 feet to the **Point of Beginning** containing 3.04 acres, more or less.

**Tract 2**

The land in the name of Emmert Group Properties, LLC (Instrument No. 202300000442) being a part of the Northwest Quarter of Southeast Quarter of Section 36, Township 13 North, Range 7 West, 2nd Principal Meridian, Brazil Township, Clay County, Indiana described on March 14, 2023 by Caleb L. Towles, Indiana Land Surveyor No. 21700001 and graphically shown on Plat of Survey (Align CEC Project No. 23-045) as follows:

**Commencing** at a 5/8 inch rebar with a plastic cap stamped "Align-Bndry Firm 0123", hereinafter called an Align Pin set monumenting the Northwest corner of Lot 88 in Hendrix's Eighth Addition to Brazil; thence South 88 degrees 30 minutes 10 seconds East (basis of bearing is the Indiana State Plane Coordinate System West Zone, Grid North) along the South line of said Central Avenue a distance of 67.00 feet to an Align pin; thence continuing said course along said South line a distance of 219.50 feet to an Align pin set; thence continuing said course along the said South line a distance of 202.24 feet to an Align pin set on the West right of way of the Furnace Branch of the Vandalia Railroad Company; thence continuing said course along the said South line a distance of 24.02 feet to an Align pin set on the East right of way of said railroad and being the **Point of Beginning** of this description; thence continuing said course along the said South line a distance of 242.49 feet to a P.K. nail set in the concrete walk on the apparent West right of way of Depot Street; thence South 01 degree 04 minutes 56 seconds West along said West right of way a distance of 112.02 feet to an Align pin set; thence South 04 minutes 18 minutes 46 seconds West continuing along said West right of way a distance of 93.64 feet to a 5/8-inch rebar with a plastic cap stamped "Wilson Eng & Surveys-0225", hereinafter referred to as a Wilson pin, monumenting the Northeast corner of a tract of land in the name of Carlson L. Cooper (Instrument No. 201800000645); thence South 76 degrees 39 minutes 31 seconds West along the North line of said Cooper land a distance of 234.40 feet to a Wilson pin monumenting the Northwest corner of said Cooper land and on the East right of way of said railroad; thence North 01 degree 06 minutes 56 seconds West along said East right of way a distance of 268.84 feet to the **Point of Beginning** containing 1.28 acres, more or less.

**Tract 3**

A portion of the land known as the Furnace Branch of the Vandalia Railroad Company being a part of the Northwest Quarter of Southeast Quarter of Section 36, Township 13 North, Range 7 West, 2nd Principal Meridian, Brazil Township, Clay County, Indiana described on March 14, 2023 by Caleb L. Towles, Indiana Land Surveyor No. 21700001 and graphically shown on Plat of Survey (Align CEC Project No. 23-045) as follows:

**Commencing** at a 5/8 inch rebar with a plastic cap stamped "Align-Bndry Firm 0123", hereinafter called an Align Pin set monumenting the Northwest corner of Lot 88 in Hendrix's Eighth Addition to Brazil; thence South 88 degrees 30 minutes 10 seconds East (basis of bearing is the Indiana State Plane Coordinate System West Zone, Grid North) along the South line of said Central Avenue a distance of 67.00 feet to an Align pin; thence continuing said course along the said South line a distance of 219.50 feet to an Align pin set; thence continuing said course along the said South line a distance of 202.24 feet to an Align pin set on the West right of way of the Furnace Branch of the Vandalia Railroad Company and being the **Point of Beginning** of this description; thence continuing said course along the said South line a distance of 24.02 feet to an Align pin set on the East right of way of said railroad; thence South 01 degree 06 seconds 56 minutes East along said East right of way a distance of 265.84 feet to a 5/8-inch rebar with a plastic cap stamped "Wilson Eng & Surveys-0225" monumenting the Northwest corner of a tract of land in the name of Emmert Group Properties, LLC (Instrument No. 202300001177); thence continuing said course along the West line of said Emmert Group Properties, LLC land a distance of 127.59 feet to a 5/8-inch rebar with a plastic cap stamped "Keller" set at the Southwest corner of said Emmert Group Properties, LLC as shown on Instrument No. 2007000016356; thence South 88 degrees 40 minutes 30 seconds West, perpendicular with the centerline of said railroad a distance of 12.00 feet to an Align pin set at the intersection of said centerline with the North line extended of a tract of land in the name of Bar-T Realty Company, Inc. (Instrument No. 201400002159); thence South 75 degrees 41 minutes 07 seconds East along said North line extended a distance of 12.33 feet to an Align pin set monumenting the Northeast corner of said said Bar-T Realty Company, Inc. land and on the West right of way of said railroad; thence North 01 degree 06 minutes 56 seconds West along said West right of way a distance of 397.39 feet to the **Point of Beginning** containing 0.22 acres, more or less.

**Tract 4**

The land in the name of Emmert Group Properties, LLC (Instrument No. 202300001177) being a part of the Northwest Quarter of the Southeast Quarter of Section 36, Township 13 North, Range 7 West, 2nd Principal Meridian, Brazil Township, Clay County, Indiana described on May 11, 2023 by Caleb L. Towles, Indiana Land Surveyor No. 21700001 and graphically shown on Plat of Survey (Align CEC Project No. 23-045) as follows:

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Terre Haute, IN 47802  
812.238.9731  
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Commencing at a 5/8 inch rebar with a plastic cap stamped "Align-Bndry Firm 0123", hereinafter called an Align Pin set monumenting the Northwest corner of Lot 88 in Hendrix's Eight Addition to Brazil; thence South 88 degrees 30 minutes 10 seconds East (basis of bearing is the Indiana State Plane Coordinate System West Zone, Grid North) along the South line of said Central Avenue a distance of 67.00 feet to an Align pin; thence continuing said course along said South line a distance of 219.50 feet to an Align Pin set; thence continuing said course along the said South line a distance of 202.24 feet to an Align pin set on the West right of way of the Furnace Branch of the Vandalia Railroad Company; thence continuing said course along the said South line a distance of 24.02 feet to an Align pin set on the East right of way of said railroad; thence South 01 degree 06 seconds 56 minutes East along said East right of way a distance of 265.84 feet to a 5/8 inch rebar with a plastic cap stamped "Wilson Eng & Surveys-0225" monumenting the Northwest corner of a tract of land in the name of Emmert Group Properties, LLC (Instrument No. 202300001177) and being the **Point of Beginning** of this description; thence continuing said course along said right of way a distance of 127.59 feet to a 5/8 inch rebar with a plastic cap stamped "Keller", hereinafter called a Keller pin, at the Northwest corner of a tract of land in the name of Clay County Schools (Instrument No. 200900001692) as shown on a Plat of Survey by Mr. Keller and recorded on Instrument No. 2007000016356; thence North 75 degrees 03 minutes 50 seconds East along the North line of said Clay County Schools land a distance of 30.13 feet to a Keller pin found; thence South 89 degrees 27 minutes 27 seconds East along said North line a distance of 186.77 feet to the apparent West right of way of Depot Street, witnessed by an iron pin East 5.7 feet; thence North 01 degrees 48 minutes 54 seconds East along said West right of way a distance of 52.29 feet to a point; thence North 03 degrees 44 minutes 10 seconds East along said West right of way a distance of 123.66 feet to an iron pin monumenting the Southeast corner of a tract of land in the name of Emmert Group Properties, LLC (Instrument No. 202300000442); thence South 76 degrees 39 minutes 31 seconds West along the South line of said Emmert land a distance of 234.40 feet to the **Point of Beginning** containing 0.75 acres, more or less.

#### SURVEYOR'S REPORT

In accordance with 865 IAC 1-12, the following information is presented concerning evidence used to establish this survey because of the following:

- A. Availability and condition of reference monuments.
- B. Occupation or possession lines.
- C. Clarity or ambiguity of the record description used and of adjoining descriptions and the relationship of the lines of the subject tract with the adjoining lines.
- D. The relative positional accuracy of the measurements.

The relative positional accuracy of the lines and corners established on this survey is within the specifications for a Urban Survey as defined in 865 IAC 1-12.

This is an Retracement Survey to establish the property described hereon.

#### CORNER/MONUMENT TABLE

- (1) An 5/8-inch iron pin in concrete was found bent 4 inches below grade and held as the Northwest Corner of the tract of land in the name of Robert L. Nevins (Instrument No. 200200007115).
- (2) An 1/2-inch iron pin with a cap stamped "D. Miller 12067" was found 2 inches below grade and 4.1' North of the said accepted Northwest Corner.
- (3) An 1/2-inch iron pin in concrete was found bent 6 inches below grade and held as the Northeast Corner of said Nevins land.
- (4) An 5/8-inch iron pin with a Steele cap was found 1 inches below grade and 30.4' North of the said accepted Northeast Corner.
- (5) Through (6) are 5/8 inch iron pin with a caps stamped "JSC 870004", found and held as shown on a Plat of Survey by Steve Campbell dated 09/12/2000.
- (7) An 1/2-inch iron pin in concrete was found flush and held as the Northwest Corner of the tract of land in the name of Bar-T Realty Company (Instrument No. 201400002159).
- (8) An 5/8-inch iron pin with a cap stamped "C Fox LS9955", was found flush and held as the Southeast corner of said Nevins land.
- (9) An 5/8-inch iron pin with a cap stamped "C Fox LS9955", was found 3 inches below grade and held as the Southwest corner of said Nevins land.
- (10) through (18) are 5/8-inch rebars with plastic cap stamped "Align Bndry Firm 0123" set this survey.
- (19) through (20) are 5/8-inch iron pins with Keller caps were found and held as shown on a survey by John Keller, dated 03/28/2007 and recorded on Instrument No. 200700001635.
- (21) An 5/8-inch iron pin was found 2 inches below grade as held in previous Myers Engineering Inc., dated 06/17/2021, Project No. TM21-219.
- (22) through (23) are 5/8-inch iron pins with caps stamped "White IN LS 21900010" were found as set on said Myers Engineering Inc. survey.
- (24) through (25) are 5/8-inch iron pins with caps stamped "Wilson Eng & Surveys-0225" were found and held as the Northwest and Northeast corners respectively of the tract of land in the name of Carlson L. Cooper (Instrument No. 201600000645).
- (26) An 5/8-inch iron pin was found bent flush with the grade and 5.4' Northeast of the accepted Northeast Corner of said Cooper land.
- (27) A Mag Nail was set this survey in the concrete walk at the Northeast corner of Tract 2.
- (28) An 5/8-inch iron pin was found bent 4 inches below grade and 5.0' Northwest of the accepted said Northeast Corner.
- (29) A boat spike was found flush and 21.2 feet North of the calculated centerline of Central Avenue. Origin unknown.
- (30) A P.K. nail was found flush 2.3 feet south of the calculated centerline of Central Avenue. Origin unknown.
- (31) A calculated location. There is a 4 feet diameter stone hindering the corner from being set.
- (32) A calculated location as shown per said Keller Survey. It appears that the original monument he set had been destroyed due to utility installation.
- (33) A 5/8-inch rebar with a Keller cap was found and held.

#### THEORY OF LOCATION, CONTROLLING ELEMENTS OF SURVEY:

- The South line of Central Avenue was held as established on a survey by John Keller, dated 03/28/2007 and recorded on Instrument No. 200700001635. This solution is supported by an 2018 IU Aerial showing the foundation of a longstanding building that stood at the Northwest corner of this property, but has recently been demolished and hauled off.
- The 24 feet right of way was held for the Old Furnace Switch as referenced in Keller survey. The exact location of the said right of way is uncertain because no railroad track evidence was found.
- The West right of way of Depot Street was established by holding the existing centerline of Depot Street at an offset of 25 feet. The Hendrix's Ninth Addition to Brazil shows a 50 foot right of way for Depot street going north from Central Avenue. Monument (25) supports this theory.
- The West line of Tract 1 was established by holding Monument (1) perpendicular to the established South line of Central Avenue. Said West line appears to be the East right of way of Sherman Street as currently being occupied. This solution is supported by an 2018 IU Aerial showing the foundation of a longstanding building that stood at the Northwest corner of this property, but has recently been demolished and hauled off.
- Monuments (1) and (3) were held as the north line of the tract of land in the name of Robert L. Nevins (Instrument No. 200200007115).
- Monuments (3), (5), (6), (7), and (8) were held as the East line of said Nevins land.
- Monument (10) was set on the West right of way of said railroad at record angle from accepted monuments as shown on a survey by Steve Campbell dated 09/12/2000.

- Monuments (24) and (25) were held as the North line a tract of land in the name of Carlson L. Cooper (Instrument No. 20160000645). Although the Wilson survey was not found, the report of said Keller survey mentions the fact that the Ben Wilson was in agreement with Kellers boundary.
- Monument (18) was set on the South line of Central Avenue at record distance from Monument (17).
- Tract 4 was established from the existing monuments found as shown on said Keller Survey with the exception of the monuments along the West right of way of Depot Street. Mr. Keller did a very thorough job explaining the discrepancies found within the legal description provided for this property. Upon review of his conclusion, I also agree with the conclusion and monuments that he placed in the ground. Although I was unable to find the monuments that Mr. Keller placed at the Southeast and Northeast corners (on the West right of way of Depot Street), I was able to establish said right of way by holding record distances as he shows. See Reference Document Uncertainties for more details about Depot Street.

**REFERENCE MONUMENT UNCERTAINTIES:**

- 4.1 feet North/South. The distance between Monument (2) and the North line of said Nevins land as accepted by said Campbell Survey.
- 28.8 feet North/South. The distance between Monument (4) and the North line of said Nevins land as accepted by said Campbell Survey. Instrument 20080000163 contains two 50 feet easements over said Nevins land. Exhibit B of said instrument is a sketch, prepared by William Mac Steele, of said easement. Neither of which provided clarity of the placement of monument (4).
- 4.2 feet North/South. The distance between Monument (26) and the North line of said Coopers land as established by Monument (24) and (25).
- 4.4 feet North/South. The distance between Monument (28) and the South line of Central Avenue as accepted by said Keller Survey.
- 3.8 feet North/South. The distance between Monument (29) and the North line of Central Avenue as accepted by said Keller Survey.
- 2.3 feet North/South. The distance between Monument (30) and the centerline line of Central Avenue as accepted by said Keller Survey.

**OCCUPATION / POSSESSION LINE UNCERTAINTIES:**

- There were T-posts found between Corners (2) and (4). In the field this appears to be what the client and Southwest adjoiner are occupying to. See plat of survey for more details.
- A wooden fence was observed extending 7.6 feet North of the South line of Tract 2.
- Buildings and utilities were observed relative to the common line between Tract 1 and said Nevins land. See plat of survey for more details.
- Overhead utilities were observed along the South line of Central Avenue. Said utilities were North 2.0 feet of the North line of Tract 1. Said overhead utility crosses South of said North line in two locations. See plat of survey for more details.
- Overhead electric was observed along the West line of Depot Street. Said overhead electric was as much as 5.6 feet West of the East line of Tract 2. Said overhead electric crosses the South line of Tract 2. See plat of survey for more details.
- A concrete sidewalk was observed along the South line of Central Avenue. The back of walk was measured to be as much as 3.0 feet North of the Northeast corner of Tract 1 and as much as 1.6 feet South of the Northeast corner of Tract 2.
- A old chain link fence was observed along the North line and a portion of the East line of Tract 2. See plat of survey for more details.
- The shed located near the Southwest corner of Tract 4 lies South of the South property line by 4 feet.
- There is a concrete walk crossing the South line of Tract 4 as shown on said Plat. This walk leads from the building on the South adjoining property and crosses over onto Tract 4 by 4.1 feet.

**REFERENCE DOCUMENT UNCERTAINTIES:**

- Depot Street does not appear to have been built as platted on Hendrix's Eighth Addition to Brazil. Said plat and Hendrix's Ninth Addition to the North shows Depot Street having a width of 50 feet whereas Hendrix's 4<sup>th</sup> Addition to the South shows a width of 60 feet. Based upon the occupation and monuments found along Depot Street, arguments could be made for either width, depending on the location North of National Road. Holding 25 feet from the existing centerline seemed to agree with the said Keller survey and Wilson monumentation found. The record description calls "Southerly 204 feet 9 inches to a point of the West line of Depot Street". The existing occupation of Depot Street resulted in a break in the East line of Tract 2. There are uncertainties in said line due to the record description calling a single bearing and distance of "Southerly 204 feet 9 inches to a point of the West line of Depot Street".
- Sherman Street also does not appear to have been built as platted on Hendrix's Eighth Addition to Brazil. Monument (1) is said to be on the East line of Sherman Street as described in Instrument No. 200200007115. No deed was found for the property between the West line of Tract 1 and the existing centerline; leading to the conclusion that said West line is the apparent right of way of Sherman Street. Sherman Street not being built as platted puts Monument (18) on the West side of Sherman Street instead of the intersection of the East line of Sherman and the South line of Central as platted in said Eighth Addition.
- No deed was found for the Furnace Branch of the Vandalia Railroad Company. See "Theory of Location, Controlling Elements of Survey" for more details. The uncertainty due to the lack of documentation for said railroad right of way led to the preparation of Tract 3 description.
- The North line of McDonald Street is called for per Instrument No. 202200004135, yet no occupation was found, rather monuments were found and held as best available evidence of said North line.

Basis of bearings is the Indiana State Plane Coordinate System West Zone, Grid North.

Evidence of easements has not been located in the field and is not shown on this survey plat.

There may be unwritten rights associated with this survey.

This certification does not take into consideration additional facts that an accurate and correct title search and/or examination might disclose.

I affirm, under penalties for perjury, that I have taken reasonable care to redact each Social Security number in this document, unless required by law.

Caleb L. Towles  
Registered Land Surveyor # LS21700001  
Date 3/15/2023  
Project 23-045  
Client: Brad Emmert  
Revised: 05/11/2023



*Caleb Towles*  
03/15/2023

# **Exhibit “C”**



NO. 1	DATE
NO. 2	DATE
NO. 3	DATE
NO. 4	DATE
NO. 5	DATE

Cord Apts.

4405 S HOESBACH ST  
TERRACE HALL, IA 51903  
515-262-2201  
MACKAY DESIGNING CO.

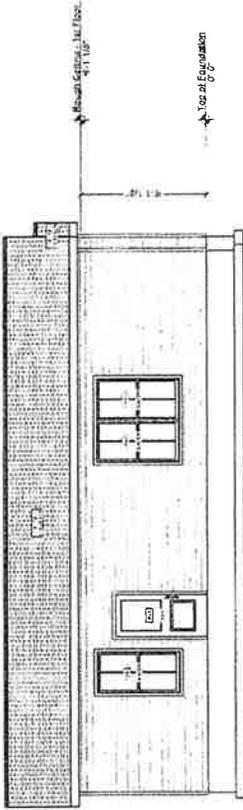


MACKAY  
BLUEPRINT & DESIGN

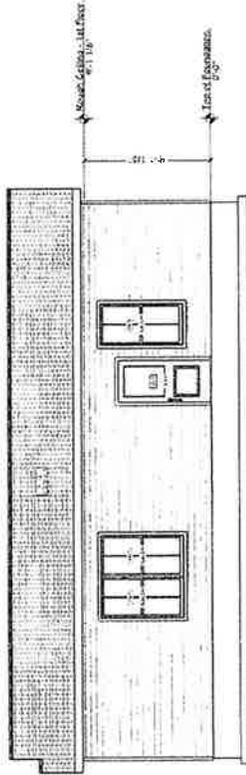
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5/1/2023

1

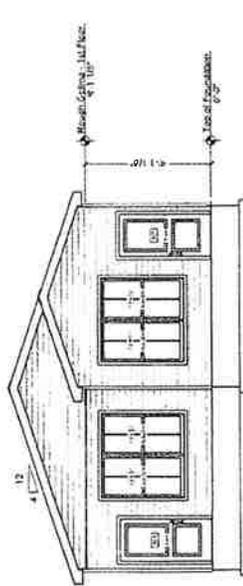
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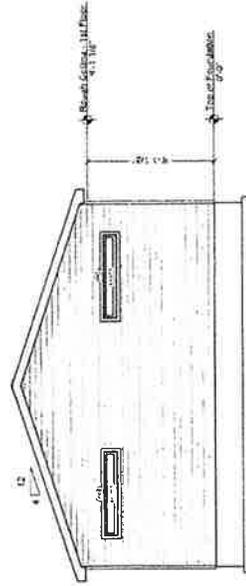
LEFT ELEVATION  
SCALE: 1/4" = 1'-0" (ARCH PLAN)



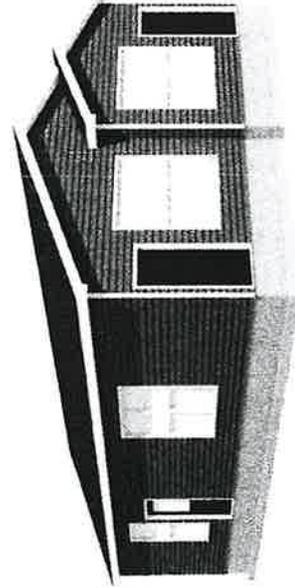
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FRONT ELEVATION  
SCALE: 1/4" = 1'-0" (ARCH PLAN)



REAR ELEVATION  
SCALE: 1/4" = 1'-0" (ARCH PLAN)



- GENERAL NOTES:
1. ALL WORK SHALL BE PERFORMED IN ACCORDANCE WITH ALL NATIONAL AND LOCAL CODES AND REGULATIONS.
  2. CONSTRUCTION SHALL MEET ALL CONDITIONS AND REQUIREMENTS OF THE STATE OF IOWA AND THE CITY OF IOWA.
  3. BUILDING SHALL BE CONSTRUCTED IN ACCORDANCE WITH ALL LOCAL AND STATE REQUIREMENTS.
  4. ALL WORK SHALL BE PERFORMED BY A LICENSED CONTRACTOR.
  5. THESE PLANS ARE FOR INFORMATION ONLY AND SHALL BE USED AS A GUIDE ONLY. THE CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND FOR ANY MORE CONSTRUCTION FROM THE CITY.



1	REVISION TABLE
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3	PROJECT: 13125000000000000000
4	DESCRIPTION: 13125000000000000000
5	DATE: 5/1/2023

Cord Apts.

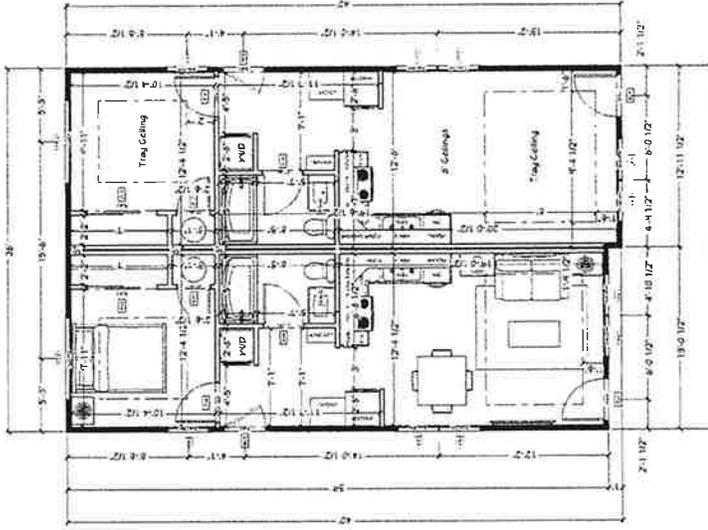
4625 S HOUSEMAN ST  
TERRE HAUTE, IN 47803  
MACKEY DESIGNING.COM  
812.309.2201



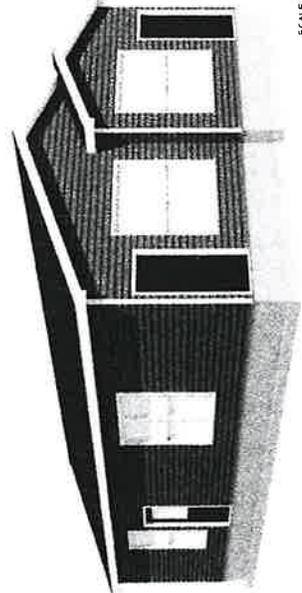
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BLUEPRINT & DESIGN

DATE:  
5/1/2023

2



FLOOR PLAN  
SCALE: 1/8" = 1'-0" (AS SHOWN)

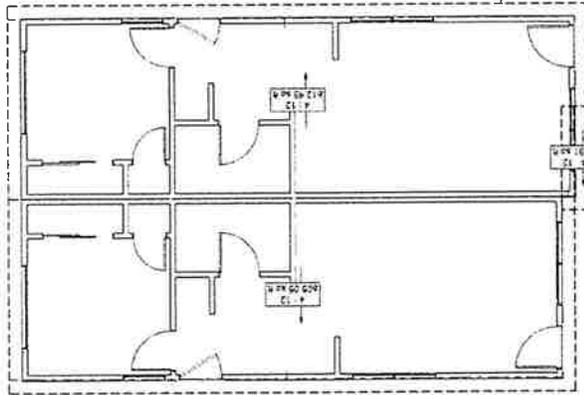


SCALE: 0' 1" = 3' 0"

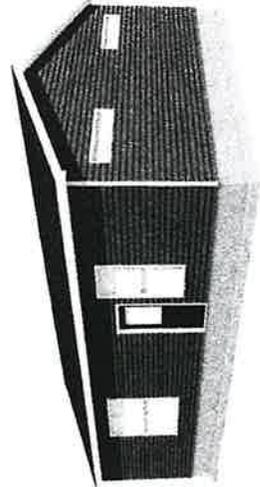
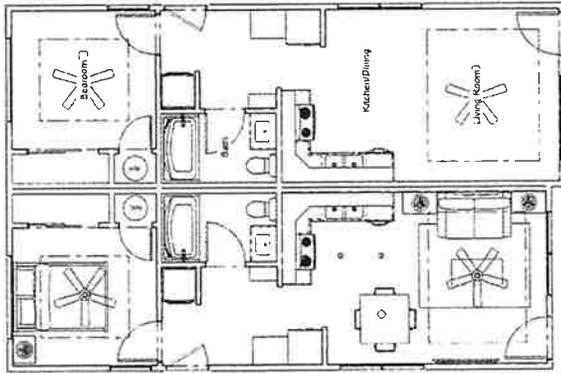
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389	390	391	392	393	394
395	396	397	398	399	400

MARKER	MARKER	MARKER	MARKER	MARKER	MARKER
101	102	103	104	105	106
107	108	109	110	111	112
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119	120	121	122	123	124
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General Notes:  
-4' Columns  
-24" @ 16" O.C.



ROOF PLAN  
SCALE: 1/8" = 1'-0" (AS SHOWN)



- 1. ALL WORK SHALL BE PERMITTED IN ACCORDANCE WITH ALL NATIONAL, APPLICABLE, LOCAL, AND STATE REGULATIONS AND PERMITS.
- 2. CONSTRUCTION SHALL VERIFY ALL CONDITIONS AND DIMENSIONS AT THE SITE OF CONSTRUCTION.
- 3. ALL CONSTRUCTION SHALL BE IN ACCORDANCE WITH THE BUILDING DEPARTMENT'S REQUIREMENTS.
- 4. ALL FOUNDATION AND STRUCTURAL REQUIREMENTS SHALL BE DESIGNED BY AN ENGINEER.
- 5. ALL ELECTRICAL AND MECHANICAL REQUIREMENTS SHALL BE DESIGNED BY AN ENGINEER.
- 6. ALL WORK SHALL BE COMPLETED WITHIN THE SPECIFIED TIME FRAME.
- 7. ALL MATERIALS SHALL BE OF THE HIGHEST QUALITY AND SHALL BE APPROVED BY THE ENGINEER.
- 8. ALL WORK SHALL BE COMPLETED WITHIN THE SPECIFIED TIME FRAME.
- 9. ALL WORK SHALL BE COMPLETED WITHIN THE SPECIFIED TIME FRAME.
- 10. ALL WORK SHALL BE COMPLETED WITHIN THE SPECIFIED TIME FRAME.

# **Exhibit “D”**





**DEDUCTION SCHEDULE**

**FIVE (5) YEAR PERIOD DEDUCTION - REAL PROPERTY**

---

<b>Year</b>	<b>Deduction</b>
1 <sup>st</sup>	100%
2 <sup>nd</sup>	80%
3 <sup>rd</sup>	60%
4 <sup>th</sup>	40%
5 <sup>th</sup>	20%
6 <sup>th</sup> and thereafter	0%

**NO. 8**

## ABATEMENT CALCULATION AGREEMENT (Real Property)

This Abatement Calculation Agreement (Real Property) (hereinafter the "Agreement") dated as of the 10<sup>th</sup> day of January, 2024, serves as a confirmation of the commitment of Emmert Group Properties LLC (hereinafter the "Applicant") to comply with the project description, job creation and retention (and associated wage and salary figures contained in its Statement(s) of Benefits, submitted to the Brazil Common Council (hereinafter "Common Council"), and is the Abatement Calculation Agreement referred to in the Resolution and Final Action of the Council approving the abatement, to -wit:

Statement of Benefits - Real Property Tax Abatement State Form No. 51767 (Form SB-1/  
Real Property) dated October 18, 2023.

In consideration of the adoption of the Final Action regarding Resolution No. 2023-8 by the Common Council approving Economic Development Target Areas for Applicant granting Applicant a five (5) year Real Property Tax Abatement for Applicant's Project as described in the Statement of Benefits, Applicant agrees that the annual amount of its tax abatement shall be calculated as described below and that Applicant shall be obligated to refund any abatement received by it upon the occurrence of the events described below:

1. Applicant agrees to employ 8 full and part-time employees at the facilities identified in the Statement of Benefits (hereinafter "Project Site") by December 31, 2024, and to maintain at least that number of full and part-time jobs at the site during the term of the Abatement (hereinafter "Projected Employment").
2. Applicant agrees that by December 31, 2024, it's an annual payroll, exclusive of benefits, for employees working at the Project Site will be \$370,000.00 (hereinafter "Projected Payroll") and that the annual payroll, exclusive of benefits, for employees at the Project Site will remain at or above that amount during the term of the Abatement.
3. Applicant's annual abatement amount for each year of the Abatement shall be determined by multiplying the abatement amount as calculated for the tax year in accord with Indiana Code Section 6-1.1-12.1-4 by Applicant's "Compliance Ratio" as defined below. The Compliance Ratio will be equal to the smaller of the ratio which Applicant's actual employment or actual payroll at the Project Site as of December 31 of each tax year bears to the Projected Employment or Projected Payroll, respectively (up to a maximum of 100%). Thus, for any year of the abatement if participant's actual employment at the Project Site is 75% of the Projected Employment the final abatement amount for that year shall be equal to 75% of the abatement amount for that year as calculated pursuant to Indiana Code Section 6-1.1-12.1-4. If Applicant fails to meet both the Projected Payroll and Projected Employment figures in any year, the Compliance Ratio will be calculated using the calculation which results in the smallest amount of abated tax for that year.

If at any time during the term of the Abatement:

- (i) Applicant permanently ceases operations at the Project Site, or
- (ii) Applicant announces the permanent cessation of operations at the Project Site, or
- (iii) the assessed value of real property improvements or personal property at the Project Site are reduced below 50% of their current assessments as of the filing of the Statement of Benefits (provided such reduction is not a result of a change in the law regarding the method of calculating assessed value), or
- (iv) the total number of employees or total payroll at the Project Site is reduced below 50% of their current levels as shown by the Statement of Benefits, or
- (v) any Applicant that did not have any full-time employees at the Project Site at the time of the filing of its Statement of Benefits, does not meet at least 20% of the number of jobs ("Projected Jobs") or annual payroll ("Projected Payroll") specified in sections 1 and 2 above,

the Compliance Ratio shall be reduced to zero and the Common Council may immediately reduce all future abatement amounts to zero and require repayment to the City of Brazil of an amount equal to all taxes abated in all prior years pursuant to the said Abatement Resolution. In the event that the Common Council requires repayment of any sums pursuant to this Agreement, it shall provide Applicant with a written statement calculating the amount to be repaid and the Applicant shall make such repayment to the City of Brazil within thirty (30) days after mailing of such notice to Applicant's last address for purposes of mailing tax notices. The amount so determined to be due to be repaid shall be a lien on the real estate of Applicant in Clay County and if Applicant does not make timely repayment of the amounts required, the Common Council shall be entitled to recover all reasonable costs and expenses, including its reasonable attorney's fees incurred in connection with the enforcement of this Agreement.

4. During the term of the abatement, the Common Council may annually request information from the Applicant in the form of a verified statement describing the status of the Project including, but not limited to the total capital expenditures for the Project, the number of full-time permanent employees at the Project Site as of December 31 of the preceding year, and the total annual salaries of employees at the Project Site (excluding benefits) for the prior calendar year. Such requests shall be deemed complete upon mailing to the last address for the mailing of tax notices to Applicant. Within forty-five (45) days after the mailing of such notice, Applicant shall provide its response to said requests. In the event that Applicant fails to provide such information in a timely fashion, the Common Council may deem Applicant's Compliance Ratio for that year to be zero.

5. Applicant acknowledges that pursuant to I.C. 6-1.1-12.1-14 the Council has established by Resolution 2008-4 established an Abatement Fee, Petitioner has been advised of said fee and agreed to the imposition of the Abatement Fee and incorporation of that fee in the initial Resolution approving the Abatement and acknowledges that, in accord with I.C. 6-1.1-12.1-14, if the fee is not paid, the Council may adopt a resolution terminating Applicant's deduction under I.C. 6-1.1-12.1-3, 4.5 or 4.8. If the Council adopts such a resolution, the deduction does not apply to the next installment of taxes owed by the Applicant or to any subsequent installment of property taxes.

**IN WITNESS WHEREOF**, the parties have executed this Agreement as of the date and year first above written.

EMMERT GROUP PROPERTIES LLC

B. Emmert  
By: Brad Emmert  
Its: member

BRAZIL COMMON COUNCIL

By: B. Wyndham  
(Signature)  
Brian Wyndham, Mayor & President  
(Printed Name) Presiding Officer

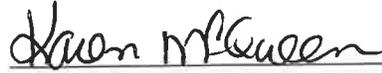
Presented by me to the Mayor this 10<sup>th</sup> day of January,  
2024.

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

Approved by me, the Mayor, this 10<sup>th</sup> day of January, 2024.

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

ATTEST:

  
\_\_\_\_\_  
Karen McQueen, Clerk-Treasurer

Approved by the Brazil Board of Works, this 10<sup>th</sup> day of January, 2024.

  
\_\_\_\_\_  
Brian Wyndham, Mayor and President

  
\_\_\_\_\_  
Linda Messmer, Member

  
\_\_\_\_\_  
Ruthann Jeffries, Member

**NO. 7**

**FINAL ACTION BY BRAZIL COMMON COUNCIL  
OF BRAZIL, CLAY COUNTY, INDIANA  
REGARDING RESOLUTION 2023-8  
(Real Property)**

WHEREAS, the Brazil Common Council (hereinafter “Council”), adopted Resolution 2023-8, on the 27<sup>th</sup> day of December, 2023, 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 was sent to all taxing units with authority to levy property taxes in the area where the Economic Development Target 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 an economic development target 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 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 development target area have been met.

NOW, THEREFORE, for final action on Resolution 2023-8, the Council RESOLVES, FINDS AND DETERMINES:

1. That all of the requirements for designation of the real estate described in Resolution 2023-8 (the "Original Resolution") as an Economic Development Target 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 a five (5) 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 development target area for the purposes of five (5) year real property tax abatement and the said real estate is hereby designated as an Economic Development Target Area pursuant to I.C. 6-1.1-12.1-7 et. seq. and petitioner is entitled to the five (5) 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 10<sup>th</sup> day of January, 2024.

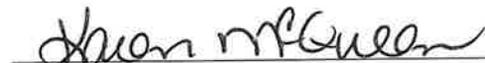
  
\_\_\_\_\_  
(Signature)

Brian Wyncham, Presiding Officer  
(Printed Name)

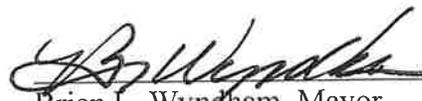
Attest:

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

Presented by me to the Mayor this 10<sup>th</sup> day of January,  
2024.

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

Approved by me, the Mayor, this 10<sup>th</sup> day of January, 2024.

  
\_\_\_\_\_  
Brian L. Wyncham, 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.

### FIVE (5) YEAR PERIOD DEDUCTION

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<b>Year</b>	<b>Deduction</b>
1 <sup>st</sup>	100%
2 <sup>nd</sup>	80%
3 <sup>rd</sup>	60%
4 <sup>th</sup>	40%
5 <sup>th</sup>	20%
6 <sup>th</sup> and thereafter	0%

**NO. 6**



December 28, 2023

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

Patti Foxx, 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 \*

SABRINA L. HANEY

ASHLEY N. BROWN

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 December 27, 2023. 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 development target area in the enclosed Notice.

Please let me know if you have any questions.

Very Truly Yours,

Louis F. Britton  
E-mail: [Lbritton@coxlaw.net](mailto:Lbritton@coxlaw.net)

Enclosure

511 Wabash Avenue  
Terre Haute, IN 47807  
Telephone: 812-232-6003  
Fax: 812-232-6567  
[www.coxlaw.net](http://www.coxlaw.net)

## NOTICE

Notice is hereby given that the Brazil Common Council of Brazil, Clay County, Indiana, at a meeting thereof held on the 27<sup>th</sup> day of December, 2023, adopted RESOLUTION NO. 2023-8, a resolution declaring an "Economic Development Target Area" for the purpose of a real property tax abatement for an area located in the City of Brazil, Indiana.

### RESOLUTION NO. 2023-8

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 Development Target Area  
for the Purpose of a Five (5) Year Real Property Tax Abatement

WHEREAS, a Petition for five (5) 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 Development Target Area** for purposes of real property tax abatement; and

WHEREAS, **Emmert Group Properties, LLC** (hereinafter the "petitioner,") has 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, the real property improvements. Petitioner represents that it currently has an existing 8 full-time jobs with an annual payroll of \$370,000.00. Completion of this project will create approximately 0 new permanent full-time jobs with a total annual payroll of approximately \$0.00. Petitioner has further represented and presented evidence that the cost of this project will be approximately \$3,522,411.00 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 development target areas for the purpose of tax abatement; and

WHEREAS, the Council has considered the petition and Statement of Benefits and, after a favorable recommendation from the Economic Development Commission, has conducted a complete and proper investigation of the subject property and neighborhood to determine that the area qualifies as an economic development target area under Indiana statutes; and

WHEREAS, the Council has found the subject property to be a geographic area that has become undesirable or impossible for normal development and occupancy because of a lack of

development, cessation of growth, deterioration of improvements or character of occupancy, age, obsolescence, substandard buildings, and other factors that have impaired values or prevent a normal development of the property or use of the property.

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

1. The real property described herein in exhibit A is hereby declared an economic development target area pursuant to the provisions of I.C. 6-1.1-12.1-7.

2. 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 residential housing.

3. 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.

4. 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.

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

6. 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 five (5) 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.

7. 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 development target area for the purposes of five (5) 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 Development Target Area pursuant to I.C. 6-1.1-12.1-1 et. seq., and petitioner is entitled to the five (5) year real property tax abatement provided therein for the proposed redevelopment and rehabilitation in accord with the attached Schedule.

8. 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.

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

10. 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).

11. 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 27<sup>th</sup> day of December, 2023.

/s/ Brian L. Wyndham  
(Signature)

Brian L. 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 27<sup>th</sup> day of December, 2023.

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

Approved by me, the Mayor, this 27<sup>th</sup> day of December, 2023.

/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**

<b>FIVE (5) YEAR PERIOD DEDUCTION - REAL PROPERTY</b>	
<b>Year</b>	<b>Deduction</b>
1 <sup>st</sup>	100%
2 <sup>nd</sup>	80%
3 <sup>rd</sup>	60%
4 <sup>th</sup>	40%
5 <sup>th</sup>	20%
6 <sup>th</sup> and thereafter	0%

## **EXHIBIT A – Legal Description of Property**

Situated in City of Brazil, County of Clay, State of Indiana, to-wit:

### **Tract 2**

The land in the name of Emmert Group Properties, LLC (Instrument No. 202300000442) being a part of the Northwest Quarter of Southeast Quarter of Section 36, Township 13 North, Range 7 West, 2nd Principal Meridian, Brazil Township, Clay County, Indiana described on March 14, 2023 by Caleb L. Towles, Indiana Land Surveyor No. 21700001 and graphically shown on Plat of Survey (Align CEC Project No. 23-045) as follows:

**Commencing** at a 5/8 inch rebar with a plastic cap stamped "Align-Bndry Firm 0123", hereinafter called an Align Pin set monumenting the Northwest corner of Lot 88 in Hendrix's Eighth Addition to Brazil; thence South 88 degrees 30 minutes 10 seconds East (basis of bearing is the Indiana State Plane Coordinate System West Zone, Grid North) along the South line of said Central Avenue a distance of 67.00 feet to an Align pin; thence continuing said course along said South line a distance of 219.50 feet to an Align pin set; thence continuing said course along the said South line a distance of 202.24 feet to an Align pin set on the West right of way of the Furnace Branch of the Vandalia Railroad Company; thence continuing said course along the said South line a distance of 24.02 feet to an Align pin set on the East right of way of said railroad and being the **Point of Beginning** of this description; thence continuing said course along the said South line a distance of 242.49 feet to a P.K. nail set in the concrete walk on the apparent West right of way of Depot Street; thence South 01 degree 04 minutes 56 seconds West along said West right of way a distance of 112.02 feet to an Align pin set; thence South 04 minutes 18 minutes 46 seconds West continuing along said West right of way a distance of 93.64 feet to a 5/8-inch rebar with a plastic cap stamped "Wilson Eng & Surveys-0225", hereinafter referred to as a Wilson pin, monumenting the Northeast corner of a tract of land in the name of Carlson L. Cooper (Instrument No. 201800000645); thence South 76 degrees 39 minutes 31 seconds West along the North line of said Cooper land a distance of 234.40 feet to a Wilson pin monumenting the Northwest corner of said Cooper land and on the East right of way of said railroad; thence North 01 degree 06 minutes 56 seconds West along said East right of way a distance of 268.84 feet to the **Point of Beginning** containing 1.28 acres, more or less.

### **Tract 3**

A portion of the land known as the Furnace Branch of the Vandalia Railroad Company being a part of the Northwest Quarter of Southeast Quarter of Section 36, Township 13 North, Range 7 West, 2nd Principal Meridian, Brazil Township, Clay County, Indiana described on March 14, 2023 by Caleb L. Towles, Indiana Land Surveyor No. 21700001 and graphically shown on Plat of Survey (Align CEC Project No. 23-045) as follows:

**Commencing** at a 5/8 inch rebar with a plastic cap stamped "Align-Bndry Firm 0123", hereinafter called an Align Pin set monumenting the Northwest corner of Lot 88 in Hendrix's Eighth Addition to Brazil; thence South 88 degrees 30 minutes 10 seconds East (basis of bearing is the Indiana State Plane Coordinate System West Zone, Grid North) along the South line of said Central Avenue a distance of 67.00 feet to an Align pin; thence continuing said course along the said South line a distance of 219.50 feet to an Align pin set; thence continuing said course along the said South line a distance of 202.24 feet to an Align pin set on the West right of way of the Furnace Branch of the Vandalia Railroad Company and being the **Point of Beginning** of this description; thence continuing said course along the said South line a distance of 24.02 feet to an Align pin set on the East right of way of said railroad; thence South 01 degree 06 seconds 56 minutes East along said East right of way a distance of 265.84 feet to a 5/8-inch rebar with a plastic cap stamped "Wilson Eng & Surveys-0225" monumenting the Northwest corner of a tract of land in the name of Emmert Group Properties, LLC (Instrument No. 202300001177); thence continuing said course along the West line of said Emmert Group Properties, LLC land a distance of 127.59 feet to a 5/8-inch rebar with a plastic cap stamped "Keller" set at the Southwest corner of said Emmert Group Properties, LLC as shown on Instrument No. 2007000016356; thence South 88 degrees 40 minutes 30 seconds West, perpendicular with the centerline of said railroad a distance of 12.00 feet to an Align pin set at the intersection of said centerline with the North line extended of a tract of land in the name of Bar-T Realty Company, Inc. (Instrument No. 201400002159); thence South 75 degrees 41 minutes 07 seconds East along said North line extended a distance of 12.33 feet to an Align pin set monumenting the Northeast corner of said Bar-T Realty Company, Inc. land and on the West right of way of said railroad; thence North 01 degree 06 minutes 56 seconds West along said West right of way a distance of 397.39 feet to the **Point of Beginning** containing 0.22 acres, more or less.

#### **Tract 4**

The land in the name of Emmert Group Properties, LLC (Instrument No. 202300001177) being a part of the Northwest Quarter of the Southeast Quarter of Section 36, Township 13 North, Range 7 West, 2nd Principal Meridian, Brazil Township, Clay County, Indiana described on May 11, 2023 by Caleb L. Towles, Indiana Land Surveyor No. 21700001 and graphically shown on Plat of Survey (Align CEC Project No. 23-045) as follows:

**Commencing** at a 5/8 inch rebar with a plastic cap stamped "Align-Bndry Firm 0123", hereinafter called an Align Pin set monumenting the Northwest corner of Lot 88 in Hendrix's Eight Addition to Brazil; thence South 88 degrees 30 minutes 10 seconds East (basis of bearing is the Indiana State Plane Coordinate System West Zone, Grid North) along the South line of said Central Avenue a distance of 67.00 feet to an Align pin; thence continuing said course along said South line a distance of 219.50 feet to an Align Pin set; thence continuing said course along the said South line a distance of 202.24 feet to an Align pin set on the West right of way of the Furnace Branch of the Vandalia Railroad Company; thence continuing said course along the said South line a distance of

24.02 feet to an Align pin set on the East right of way of said railroad; thence South 01 degree 06 seconds 56 minutes East along said East right of way a distance of 265.84 feet to a 5/8 inch rebar with a plastic cap stamped "Wilson Eng & Surveys-0225" monumenting the Northwest corner of a tract of land in the name of Emmert Group Properties, LLC (Instrument No. 202300001177) and being the **Point of Beginning** of this description; thence continuing said course along said right of way a distance of 127.59 feet to a 5/8 inch rebar with a plastic cap stamped "Keller", hereinafter called a Keller pin, at the Northwest corner of a tract of land in the name of Clay County Schools (Instrument No. 200900001692) as shown on a Plat of Survey by Mr. Keller and recorded on Instrument No. 2007000016356; thence North 75 degrees 03 minutes 50 seconds East along the North line of said Clay County Schools land a distance of 30.13 feet to a Keller pin found; thence South 89 degrees 27 minutes 27 seconds East along said North line a distance of 186.77 feet to the apparent West right of way of Depot Street, witnessed by an iron pin East 5.7 feet; thence North 01 degrees 48 minutes 54 seconds East along said West right of way a distance of 52.29 feet to a point; thence North 03 degrees 44 minutes 10 seconds East along said West right of way a distance of 123.66 feet to an iron pin monumenting the Southeast corner of a tract of land in the name of Emmert Group Properties, LLC (Instrument No. 202300000442); thence South 76 degrees 39 minutes 31 seconds West along the South line of said Emmert land a distance of 234.40 feet to the **Point of Beginning** containing 0.75 acres, more or less.

Further description of the Economic Development Target 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 10<sup>th</sup> day of January, 2024, 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. 2023-8 and taking final action with respect to RESOLUTION NO. 2023-8 determining whether the qualifications for an economic development target area have been met, and confirming, modifying and confirming, or rescinding the resolution.

Karen McQueen  
Clerk Treasurer

**NO. 5**

Notice is hereby given that the Brazil Common Council of Brazil, Clay County, Indiana, at a meeting thereof held on the 27th day of December, 2023 adopted RESOLUTION NO. 2023-8, a resolution declaring an "Economic Development Target Area" for the purpose of a real property tax abatement for an area located in the City of Brazil, Indiana.

**NOTICE**

**RESOLUTION NO. 2023-8**

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 Development Target Area for the Purpose of a Five (5) Year Real Property Tax Abatement

WHEREAS, a Petition for five (5) 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 Development Target Area for purposes of real property tax abatement; and

WHEREAS, Emmert Group Properties, LLC (hereinafter the "petitioner," ) has 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, the real property improvements. Petitioner represents that it currently has an existing 8 full-time jobs with an annual payroll of \$370,000.00. Completion of this project will create approximately 20 new permanent full-time jobs with a total annual payroll of approximately \$0.00. Petitioner has further represented and presented evidence that the cost of this project will be approximately \$3,522,411.00 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 development target areas for the purpose of tax abatement; and

WHEREAS, the Council has considered the petition and Statement of Benefits and, after a favorable recommendation from the Economic Development Commission, has conducted a complete and proper investigation of the subject property and neighborhood to determine that the area qualifies as an economic development target area under Indiana statutes; and

WHEREAS, the Council has found the subject property to be a geographic area that has become undesirable or impossible for normal development and occupancy because of a lack of development, cessation of growth, deterioration of improvements or character of occupancy, age, obsolescence, substandard buildings, and other factors that have impaired values or prevent a normal development of the property or use of the property.

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

1. The real property described herein in exhibit A is hereby declared an economic development target area pursuant to the provisions of I.C. 6-1.1-12.1-7.
2. 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 residential housing.
3. 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.
4. 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.
5. That the other benefits about which information has been requested can be expected to result from the project and the redevelopment and rehabilitation.
6. 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 five (5) 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.
7. 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 development target area for the purposes of five (5) 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 Development Target Area pursuant to I.C. 6-1.1-12.1-1 et. seq., and petitioner is entitled to the five (5) year real property tax abatement provided therein for the proposed redevelopment and rehabilitation in accord with the attached Schedule.
8. 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.
9. That this Resolution is supplementary to and in addition to any prior resolutions.
10. 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).
11. 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 27th day of December, 2023.

/s/ **Brian L. Wyndham**  
(Signature)

**Brian L. 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 27th day of December, 2023.

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

Approved by me, the Mayor, this 27th day of December, 2023.

/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.

**FIVE (5) YEAR PERIOD DEDUCTION - REAL PROPERTY**

Year	Deduction
1st	100%
2nd	80%
3rd	60%
4th	40%
5th	20%
6th and thereafter	0%

**EXHIBIT A - Legal Description of Property**

Situated in City of Brazil, County of Clay, State of Indiana, to-wit:

**Tract 2**

The land in the name of Emmert Group Properties, LLC (Instrument No. 202300000442) being a part of the Northwest Quarter of Southeast Quarter of Section 36, Township 13 North, Range 7 West, 2nd Principal Meridian, Brazil Township, Clay County, Indiana described on March 14, 2023 by Caleb L. Towles, Indiana Land Surveyor No. 21700001 and graphically shown on Plat of Survey (Align CEC Project No. 23-045) as follows:

Commencing at a 5/8 inch rebar with a plastic cap stamped "Align-Bndry Firm 0123", hereinafter called an Align Pin set monumenting the Northwest corner of Lot 88 in Hendrix's Eighth Addition to Brazil; thence South 88 degrees 30 minutes 10 seconds East (basis of bearing is the Indiana State Plane Coordinate System West Zone, Grid North) along the South line of said Central Avenue a distance of 67.00 feet to an Align pin; thence continuing said course along said South line a distance of 219.50 feet to an Align pin set; thence continuing said course along the said South line a distance of 202.24 feet to an Align pin set on the West right of way of the Furnace Branch of the Vandalia Railroad Company; thence continuing said course along the said South line a distance of 24.02 feet to an Align pin set on the East right of way of said railroad and being the Point of Beginning of this description; thence continuing said course along the said South line a distance of 242.49 feet to a P.K. nail set in the concrete walk on the apparent West right of way of Depot Street; thence South 01 degree 04 minutes 56 seconds West along said West right of way a distance of 112.02 feet to an Align pin set; thence South 04 minutes 18 seconds 46 seconds West continuing along said West right of way a distance of 93.84 feet to a 5/8-inch rebar with a plastic cap stamped "Wilson Eng & Surveys-0225", hereinafter referred to as a Wilson pin, monumenting the Northeast corner of a tract of land in the name of Carlson L. Cooper (Instrument No. 201800000645); thence South 76 degrees 39 minutes 31 seconds West along the North line of said Cooper land a distance of 234.40 feet to a Wilson pin monumenting the Northwest corner of said Cooper land and on the East right of way of said railroad; thence North 01 degree 06 minutes 56 seconds West along said East right of way a distance of 268.84 feet to the Point of Beginning containing 1.28 acres, more or less.

**Tract 3**

A portion of the land known as the Furnace Branch of the Vandalia Railroad Company being a part of the Northwest Quarter of Southeast Quarter of Section 36, Township 13 North, Range 7 West, 2nd Principal Meridian, Brazil Township, Clay County, Indiana described on March 14, 2023 by Caleb L. Towles, Indiana Land Surveyor No. 21700001 and graphically shown on Plat of Survey (Align CEC Project No. 23-045) as follows:

Commencing at a 5/8 inch rebar with a plastic cap stamped "Align-Bndry Firm 0123", hereinafter called an Align Pin set monumenting the Northwest corner of Lot 88 in Hendrix's Eighth Addition to Brazil; thence South 88 degrees 30 minutes 10 seconds East (basis of bearing is the Indiana State Plane Coordinate System West Zone, Grid North) along the South line of said Central Avenue a distance of 67.00 feet to an Align pin; thence continuing said course along the said South line a distance of 219.50 feet to an Align pin set; thence continuing said course along the said South line a distance of 202.24 feet to an Align pin set on the West right of way of the Furnace Branch of the Vandalia Railroad Company and being the Point of Beginning of this description; thence continuing said course along the said South line a distance of 24.02 feet to an Align pin set on the East right of way of said railroad; thence South 01 degree 06 minutes 56 seconds East along said East right of way a distance of 265.84 feet to a 5/8-inch rebar with a plastic cap stamped "Wilson Eng & Surveys-0225" monumenting the Northwest corner of a tract of land in the name of Emmert Group Properties, LLC (Instrument No. 202300001177); thence continuing said course along the West line of said Emmert Group Properties, LLC land a distance of 127.59 feet to a 5/8-inch rebar with a plastic cap stamped "Keller" set at the Southwest corner of said Emmert Group Properties, LLC as shown on Instrument No. 2007000016356; thence South 88 degrees 40 minutes 30 seconds West, perpendicular with the centerline of said railroad a distance of 12.00 feet to an Align pin set at the intersection of said centerline with the North line extended of a tract of land in the name of Bar-T Realty Company, Inc. (Instrument No. 201400002159); thence South 75 degrees 41 minutes 07 seconds East along said North line extended a distance of 12.33 feet to an Align pin set monumenting the Northeast corner of said Bar-T Realty Company, Inc. land and on the West right of way of said railroad; thence North 01 degree 06 minutes 56 seconds West along said West right of way a distance of 397.39 feet to the Point of Beginning containing 0.22 acres, more or less.

**Tract 4**

The land in the name of Emmert Group Properties, LLC (Instrument No. 202300001177) being a part of the Northwest Quarter of the Southeast Quarter of Section 36, Township 13 North, Range 7 West, 2nd Principal Meridian, Brazil Township, Clay County, Indiana described on May 11, 2023 by Caleb L. Towles, Indiana Land Surveyor No. 21700001 and graphically shown on Plat of Survey (Align CEC Project No. 23-045) as follows:

Commencing at a 5/8 inch rebar with a plastic cap stamped "Align-Bndry Firm 0123", hereinafter called an Align Pin set monumenting the Northwest corner of Lot 88 in Hendrix's Eighth Addition to Brazil; thence South 88 degrees 30 minutes 10 seconds East (basis of bearing is the Indiana State Plane Coordinate System West Zone, Grid North) along the South line of said Central Avenue a distance of 67.00 feet to an Align pin; thence continuing said course along said South line a distance of 219.50 feet to an Align pin set; thence continuing said course along the said South line a distance of 202.24 feet to an Align pin set on the West right of way of the Furnace Branch of the Vandalia Railroad Company; thence continuing said course along the said South line a distance of 24.02 feet to an Align pin set on the East right of way of said railroad; thence South 01 degree 06 minutes 56 seconds East along said East right of way a distance of 265.84 feet to a 5/8 inch rebar with a plastic cap stamped "Wilson Eng & Surveys-0225" monumenting the Northwest corner of a tract of land in the name of Emmert Group Properties, LLC (Instrument No. 202300001177) and being the Point of Beginning of this description; thence continuing said course along said right of way a distance of 127.59 feet to a 5/8 inch rebar with a plastic cap stamped "Keller", hereinafter called a Keller pin, at the Northwest corner of a tract of land in the name of Clay County Schools (Instrument No. 200900001692) as shown on a Plat of Survey by Mr. Keller and recorded on Instrument No. 2007000016356; thence North 75 degrees 03 minutes 50 seconds East along the North line of said Clay County Schools land a distance of 30.13 feet to a Keller pin found; thence South 89 degrees 27 minutes 27 seconds East along said North line a distance of 186.77 feet to the apparent West right of way of Depot Street, witnessed by an iron pin East 5.7 feet; thence North 01 degrees 48 minutes 54 seconds East along said West right of way a distance of 52.29 feet to a point; thence North 03 degrees 44 minutes 10 seconds East along said West right of way a distance of 123.66 feet to an iron pin monumenting the Southeast corner of a tract of land in the name of Emmert Group Properties, LLC (Instrument No. 202300000442); thence South 76 degrees 39 minutes 31 seconds West along the South line of said Emmert land a distance of 234.40 feet to the Point of Beginning containing 0.75 acres, more or less.

Further description of the Economic Development Target 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 10th day of January, 2024, 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. 2023-8 and taking final action with respect to RESOLUTION NO. 2023-8 determining whether the qualifications for an economic development target area have been met, and confirming, modifying and confirming, or rescinding the resolution.

Karen McQueen  
Clerk Treasurer

12-29-11  
hspaxlp

LAWRENCE "LARRY" (some success) in the kitch-

*"May there be comfort in knowing that someone so special will never*

**Obituaries**

Prescribed by State Board of Accounts

General Form No. 99P (Revised 2009A)

(Governmental Unit)  
Clay County, Indiana

To: The Brazil Times  
PO Box 429 / 531 E. National Ave.  
Brazil, IN 47834

**PUBLISHER'S CLAIM**

**LINE COUNT**

Head - number of lines.....	<u>209</u>
Body - number of lines.....	<u>209</u>
Tail - number of lines.....	<u>209</u>
Total number of lines in notice.....	<u>209</u>

**COMPUTATION OF CHARGES**

209 lines, 4 columns wide equals 836 equivalent lines at 4955 cents per line..... \$ 414.24

Additional charge for notices containing rule or tabular work  
(50 percent of above amount)..... \$ \_\_\_\_\_

Charge for extra proofs of publication  
(\$1.00 for each proof)..... \$ \_\_\_\_\_

TOTAL AMOUNT OF CLAIM..... \$ 414.24

Amount due \$ 414.24 Payment received of \$ \_\_\_\_\_ on \_\_\_\_\_

**DATA FOR COMPUTING COST**

Width for single column is 9.2 picas. Size of type is 7point. Number of insertions 1

Pursuant to the provisions and penalties of IC-5-11-10-1, I hereby certify that the foregoing account is just and correct, that the amount claimed is legally due after allowing all just credits, and that no part of the same has been paid.

I also certify that the printed matter attached hereto is a true copy, of the same column width and type size, which was duly published in said paper 1 times. The dates of publication being as follows:

December 29<sup>th</sup>, 2023

Additionally, our newspaper has a website and this public notice was posted on the same day(s) as it was published in the newspaper.

Date: January 4<sup>th</sup>, 2024

Edie Bunge  
Title: PUBLISHER'S REPRESENTATIVE

**NO. 4**

## NOTICE

Notice is hereby given that the Brazil Common Council of Brazil, Clay County, Indiana, at a meeting thereof held on the 27<sup>th</sup> day of December, 2023, adopted RESOLUTION NO. 2023-8, a resolution declaring an "Economic Development Target Area" for the purpose of a real property tax abatement for an area located in the City of Brazil, Indiana.

### RESOLUTION NO. 2023-8

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 Development Target 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 Development Target Area** for purposes of real property tax abatement; and

WHEREAS, **Emmert Group Properties, LLC** (hereinafter the "petitioner,") has 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, the real property improvements. Petitioner represents that it currently has an existing 8 full-time jobs with an annual payroll of \$370,000.00. Completion of this project will create approximately 0 new permanent full-time jobs with a total annual payroll of approximately \$0.00. Petitioner has further represented and presented evidence that the cost of this project will be approximately \$3,522,411.00 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 development target areas for the purpose of tax abatement; and

WHEREAS, the Council has considered the petition and Statement of Benefits and, after a favorable recommendation from the Economic Development Commission, has conducted a complete and proper investigation of the subject property and neighborhood to determine that the area qualifies as an economic development target area under Indiana statutes; and

WHEREAS, the Council has found the subject property to be a geographic area that has become undesirable or impossible for normal development and occupancy because of a lack of

development, cessation of growth, deterioration of improvements or character of occupancy, age, obsolescence, substandard buildings, and other factors that have impaired values or prevent a normal development of the property or use of the property.

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

1. The real property described herein in exhibit A is hereby declared an economic development target area pursuant to the provisions of I.C. 6-1.1-12.1-7.

2. 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 residential housing.

3. 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.

4. 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.

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

6. 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.

7. 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 development target 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 Development Target 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.

8. 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.

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

10. 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).

11. 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 27<sup>th</sup> day of December, 2023.

/s/ Brian L. Wyndham  
(Signature)

Brian L. 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 9<sup>th</sup> day of August, 2023.

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

Approved by me, the Mayor, this 9<sup>h</sup> day of August, 2023.

/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***

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

## **EXHIBIT A – Legal Description of Property**

Situated in City of Brazil, County of Clay, State of Indiana, to-wit:

### **Tract 2**

The land in the name of Emmert Group Properties, LLC (Instrument No. 202300000442) being a part of the Northwest Quarter of Southeast Quarter of Section 36, Township 13 North, Range 7 West, 2nd Principal Meridian, Brazil Township, Clay County, Indiana described on March 14, 2023 by Caleb L. Towles, Indiana Land Surveyor No. 21700001 and graphically shown on Plat of Survey (Align CEC Project No. 23-045) as follows:

**Commencing** at a 5/8 inch rebar with a plastic cap stamped "Align-Bndry Firm 0123", hereinafter called an Align Pin set monumenting the Northwest corner of Lot 88 in Hendrix's Eighth Addition to Brazil; thence South 88 degrees 30 minutes 10 seconds East (basis of bearing is the Indiana State Plane Coordinate System West Zone, Grid North) along the South line of said Central Avenue a distance of 67.00 feet to an Align pin; thence continuing said course along said South line a distance of 219.50 feet to an Align pin set; thence continuing said course along the said South line a distance of 202.24 feet to an Align pin set on the West right of way of the Furnace Branch of the Vandalia Railroad Company; thence continuing said course along the said South line a distance of 24.02 feet to an Align pin set on the East right of way of said railroad and being the **Point of Beginning** of this description; thence continuing said course along the said South line a distance of 242.49 feet to a P.K. nail set in the concrete walk on the apparent West right of way of Depot Street; thence South 01 degree 04 minutes 56 seconds West along said West right of way a distance of 112.02 feet to an Align pin set; thence South 04 minutes 18 minutes 46 seconds West continuing along said West right of way a distance of 93.64 feet to a 5/8-inch rebar with a plastic cap stamped "Wilson Eng & Surveys-0225", hereinafter referred to as a Wilson pin, monumenting the Northeast corner of a tract of land in the name of Carlson L. Cooper (Instrument No. 201800000645); thence South 76 degrees 39 minutes 31 seconds West along the North line of said Cooper land a distance of 234.40 feet to a Wilson pin monumenting the Northwest corner of said Cooper land and on the East right of way of said railroad; thence North 01 degree 06 minutes 56 seconds West along said East right of way a distance of 268.84 feet to the **Point of Beginning** containing 1.28 acres, more or less.

### **Tract 3**

A portion of the land known as the Furnace Branch of the Vandalia Railroad Company being a part of the Northwest Quarter of Southeast Quarter of Section 36, Township 13 North, Range 7 West, 2nd Principal Meridian, Brazil Township, Clay County, Indiana described on March 14, 2023 by Caleb L. Towles, Indiana Land Surveyor No. 21700001 and graphically shown on Plat of Survey (Align CEC Project No. 23-045) as follows:

**Commencing** at a 5/8 inch rebar with a plastic cap stamped "Align-Bndry Firm 0123", hereinafter called an Align Pin set monumenting the Northwest corner of Lot 88 in Hendrix's Eighth Addition to Brazil; thence South 88 degrees 30 minutes 10 seconds East (basis of bearing is the Indiana State Plane Coordinate System West Zone, Grid North) along the South line of said Central Avenue a distance of 67.00 feet to an Align pin; thence continuing said course along the said South line a distance of 219.50 feet to an Align pin set; thence continuing said course along the said South line a distance of 202.24 feet to an Align pin set on the West right of way of the Furnace Branch of the Vandalia Railroad Company and being the **Point of Beginning** of this description; thence continuing said course along the said South line a distance of 24.02 feet to an Align pin set on the East right of way of said railroad; thence South 01 degree 06 seconds 56 minutes East along said East right of way a distance of 265.84 feet to a 5/8-inch rebar with a plastic cap stamped "Wilson Eng & Surveys-0225" monumenting the Northwest corner of a tract of land in the name of Emmert Group Properties, LLC (Instrument No. 202300001177); thence continuing said course along the West line of said Emmert Group Properties, LLC land a distance of 127.59 feet to a 5/8-inch rebar with a plastic cap stamped "Keller" set at the Southwest corner of said Emmert Group Properties, LLC as shown on Instrument No. 2007000016356; thence South 88 degrees 40 minutes 30 seconds West, perpendicular with the centerline of said railroad a distance of 12.00 feet to an Align pin set at the intersection of said centerline with the North line extended of a tract of land in the name of Bar-T Realty Company, Inc. (Instrument No. 201400002159); thence South 75 degrees 41 minutes 07 seconds East along said North line extended a distance of 12.33 feet to an Align pin set monumenting the Northeast corner of said Bar-T Realty Company, Inc. land and on the West right of way of said railroad; thence North 01 degree 06 minutes 56 seconds West along said West right of way a distance of 397.39 feet to the **Point of Beginning** containing 0.22 acres, more or less.

#### **Tract 4**

The land in the name of Emmert Group Properties, LLC (Instrument No. 202300001177) being a part of the Northwest Quarter of the Southeast Quarter of Section 36, Township 13 North, Range 7 West, 2nd Principal Meridian, Brazil Township, Clay County, Indiana described on May 11, 2023 by Caleb L. Towles, Indiana Land Surveyor No. 21700001 and graphically shown on Plat of Survey (Align CEC Project No. 23-045) as follows:

**Commencing** at a 5/8 inch rebar with a plastic cap stamped "Align-Bndry Firm 0123", hereinafter called an Align Pin set monumenting the Northwest corner of Lot 88 in Hendrix's Eight Addition to Brazil; thence South 88 degrees 30 minutes 10 seconds East (basis of bearing is the Indiana State Plane Coordinate System West Zone, Grid North) along the South line of said Central Avenue a distance of 67.00 feet to an Align pin; thence continuing said course along said South line a distance of 219.50 feet to an Align Pin set; thence continuing said course along the said South line a distance of 202.24 feet to an Align pin set on the West right of way of the Furnace Branch of the Vandalia Railroad Company; thence continuing said course along the said South line a distance of

24.02 feet to an Align pin set on the East right of way of said railroad; thence South 01 degree 06 seconds 56 minutes East along said East right of way a distance of 265.84 feet to a 5/8 inch rebar with a plastic cap stamped "Wilson Eng & Surveys-0225" monumenting the Northwest corner of a tract of land in the name of Emmert Group Properties, LLC (Instrument No. 202300001177) and being the **Point of Beginning** of this description; thence continuing said course along said right of way a distance of 127.59 feet to a 5/8 inch rebar with a plastic cap stamped "Keller", hereinafter called a Keller pin, at the Northwest corner of a tract of land in the name of Clay County Schools (Instrument No. 200900001692) as shown on a Plat of Survey by Mr. Keller and recorded on Instrument No. 2007000016356; thence North 75 degrees 03 minutes 50 seconds East along the North line of said Clay County Schools land a distance of 30.13 feet to a Keller pin found; thence South 89 degrees 27 minutes 27 seconds East along said North line a distance of 186.77 feet to the apparent West right of way of Depot Street, witnessed by an iron pin East 5.7 feet; thence North 01 degrees 48 minutes 54 seconds East along said West right of way a distance of 52.29 feet to a point; thence North 03 degrees 44 minutes 10 seconds East along said West right of way a distance of 123.66 feet to an iron pin monumenting the Southeast corner of a tract of land in the name of Emmert Group Properties, LLC (Instrument No. 202300000442); thence South 76 degrees 39 minutes 31 seconds West along the South line of said Emmert land a distance of 234.40 feet to the **Point of Beginning** containing 0.75 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 10<sup>th</sup> day of January, 2024, 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. 2023-8 and taking final action with respect to RESOLUTION NO. 2023-8 determining whether the qualifications for an economic development target area have been met, and confirming, modifying and confirming, or rescinding the resolution.

Karen McQueen  
Clerk Treasurer

**NO. 3**

## RESOLUTION NO. 2023-8

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

Development  
Target

Fix 5

five 5

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 Development Target Area** for purposes of real property tax abatement; and

WHEREAS, **Emmert Group Properties, LLC** (hereinafter the "petitioner,") has 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, the real property improvements. Petitioner represents that it currently has an existing 8 full-time jobs with an annual payroll of \$370,000.00. Completion of this project will create approximately 0 new permanent full-time jobs with a total annual payroll of approximately \$0.00. Petitioner has further represented and presented evidence that the cost of this project will be approximately \$3,522,411.00 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 development target areas for the purpose of tax abatement; and

WHEREAS, the Council has considered the petition and Statement of Benefits and, after a favorable recommendation from the Economic Development Commission, has conducted a complete and proper investigation of the subject property and neighborhood to determine that the area qualifies as an economic development target area under Indiana statutes; and

WHEREAS, the Council has found the subject property to be a geographic area that has become undesirable or impossible for normal development and occupancy because of a lack of development, cessation of growth, deterioration of improvements or character of occupancy, age, obsolescence, substandard buildings, and other factors that have impaired values or prevent a normal development of the property or use of the property.

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

1. The real property described herein in exhibit A is hereby declared an economic development target area pursuant to the provisions of I.C. 6-1.1-12.1-7.

2. 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 residential housing.

3. 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.

4. 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.

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

6. 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~~<sup>five</sup> (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.

7. 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 development target area for the purposes of ~~ten~~<sup>five</sup> (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 Development Target Area pursuant to I.C. 6-1.1-12.1-1 et. seq., and petitioner is entitled to the ~~ten~~<sup>five</sup> (10) year real property tax abatement provided therein for the proposed redevelopment and rehabilitation in accord with the attached Schedule.

8. 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.

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

10. 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).

11. 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 27<sup>th</sup> day of December, 2023.

B. Wyndham  
(Signature)

Brian Wyndham, Presiding Officer  
(Printed Name)

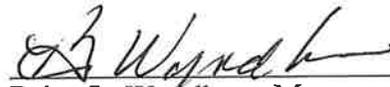
Attest:

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

Presented by me to the Mayor this 27<sup>th</sup> day of December, 2023.

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

Approved by me, the Mayor, this 27<sup>th</sup> day of December, 2023.

  
\_\_\_\_\_  
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**

**FIVE (5) YEAR PERIOD DEDUCTION - REAL PROPERTY**

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<b>Year</b>	<b>Deduction</b>
1 <sup>st</sup>	100%
2 <sup>nd</sup>	80%
3 <sup>rd</sup>	60%
4 <sup>th</sup>	40%
5 <sup>th</sup>	20%
6 <sup>th</sup> and thereafter	0%

**EXHIBIT A – Legal Description of Property**

Situated in Clay County, Indiana, to-wit:

See attached.

Westerly along the South right of way line of McDonald Street as extended 172 feet more or less to the South line of a tract of land partially owned by Kenneth R. Pickett, as described in Deed Record 223, Page 315 in the office of the Clay County Recorder; thence Southwesterly along said South line 473.50 feet, more or less to the East right of way of said railroad; thence Southerly on said East right of way line 117.5 feet more or less to the Point of Beginning.

Subject to rights-of-way, conditions, restrictions, and other easements of record.  
Commonly known as: 238 N. Depot St., Brazil, IN, 47834

**NEW DESCRIPTIONS**

**Tract 1**

The land in the name of Brad Emmert (Instrument No. 202200004137 and Instrument No. 202200004135) being a part of the Northwest Quarter of Southeast Quarter of Section 36, Township 13 North, Range 7 West, 2nd Principal Meridian, Brazil Township, Clay County, Indiana described on March 14, 2023 by Caleb L. Towles, Indiana Land Surveyor No. 21700001 and graphically shown on Plat of Survey (Align CEC Project No. 23-045) as follows:

Commencing at a 5/8 inch rebar with a plastic cap stamped "Align-Bndry Firm 0123", hereinafter called an Align Pin set monumenting the Northwest corner of Lot 88 in Hendrix's Eighth Addition to Brazil; thence South 88 degrees 30 minutes 10 seconds East (basis of bearing is the Indiana State Plane Coordinate System West Zone, Grid North) along the South line of said Central Avenue a distance of 67.00 feet to an Align pin set and being the Point of Beginning of this description; thence continuing said course along the said South line a distance of 219.50 feet to an Align pin set; thence continuing said course along the said South line a distance of 202.24 feet to an Align pin set on the West right of way of the Furnace Branch of the Vandalia Railroad Company; thence South 01 degree 06 minutes 56 seconds East along said right of way a distance of 397.39 feet to an Align pin set monumenting the Northeast corner of a tract of land in the name of Bar-T Realty Company, Inc. (Instrument No. 201400002159); thence South 75 degrees 41 minutes 07 seconds West along the North line of said Bar-T Realty Company, Inc. land a distance of 189.05 feet to a 1/2 inch rebar in concrete monumenting the Northwest corner of said said Bar-T Realty Company, Inc. land and on the East line of a tract of land in the name of Robert L. Nevins (Instrument No. 200200007115); thence North 18 degrees 01 minutes 44 seconds West along East line of said Nevins land to a 5/8-inch rebar with a plastic cap stamped "JSC 870004", hereinafter referred to as a Campbell pin; thence North 00 degrees 08 seconds 14 seconds East continuing along said East line a distance of 46.69 feet to a Campbell pin; thence continuing said course along said East line a distance of 103.89 feet to a 1/2 inch rebar in concrete monumenting the Northeast corner of said Nevins property; thence North 89 degrees 33 minutes 26 seconds West along the North line of said Nevins land a distance of 219.53 feet to a 5/8 inch iron pin monumenting the Northwest corner of said Nevins land and on the East right of way of Sherman Street; thence North 01 degree 29 minutes 50 seconds East along the apparent East right of way of Sherman Street a distance of 203.63 feet to the Point of Beginning containing 3.04 acres, more or less.

**Tract 2**

The land in the name of Emmert Group Properties, LLC (Instrument No. 202300000442) being a part of the Northwest Quarter of Southeast Quarter of Section 36, Township 13 North, Range 7 West, 2nd Principal Meridian, Brazil Township, Clay County, Indiana described on March 14, 2023 by Caleb L. Towles, Indiana Land Surveyor No. 21700001 and graphically shown on Plat of Survey (Align CEC Project No. 23-045) as follows:

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**Tract 3**

A portion of the land known as the Furnace Branch of the Vandalia Railroad Company being a part of the Northwest Quarter of Southeast Quarter of Section 36, Township 13 North, Range 7 West, 2nd Principal Meridian, Brazil Township, Clay County, Indiana described on March 14, 2023 by Caleb L. Towles, Indiana Land Surveyor No. 21700001 and graphically shown on Plat of Survey (Align CEC Project No. 23-045) as follows:

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**Tract 4**

The land in the name of Emmert Group Properties, LLC (Instrument No. 202300001177) being a part of the Northwest Quarter of the Southeast Quarter of Section 36, Township 13 North, Range 7 West, 2nd Principal Meridian, Brazil Township, Clay County, Indiana described on May 11, 2023 by Caleb L. Towles, Indiana Land Surveyor No. 21700001 and graphically shown on Plat of Survey (Align CEC Project No. 23-045) as follows:

525 West Honey Creek Drive  
Terre Haute, IN 47802  
812.238.9731  
ALIGNCEC.COM

11-02-36-400-028.000-002  
11-02-36-400-094.000-002

11-02-36-400-066.000-002

Commencing at a 5/8 inch rebar with a plastic cap stamped "Align-Bndry Firm 0123", hereinafter called an Align Pin set monumenting the Northwest corner of Lot 88 in Hendrix's Eight Addition to Brazil; thence South 88 degrees 30 minutes 10 seconds East (basis of bearing is the Indiana State Plane Coordinate System West Zone, Grid North) along the South line of said Central Avenue a distance of 67.00 feet to an Align pin; thence continuing said course along said South line a distance of 219.50 feet to an Align Pin set; thence continuing said course along the said South line a distance of 202.24 feet to an Align pin set on the West right of way of the Furnace Branch of the Vandalia Railroad Company; thence continuing said course along the said South line a distance of 24.02 feet to an Align pin set on the East right of way of said railroad; thence South 01 degree 06 seconds 56 minutes East along said East right of way a distance of 265.84 feet to a 5/8 inch rebar with a plastic cap stamped "Wilson Eng & Surveys-0225" monumenting the Northwest corner of a tract of land in the name of Emmert Group Properties, LLC (Instrument No. 202300001177) and being the Point of Beginning of this description; thence continuing said course along said right of way a distance of 127.59 feet to a 5/8 inch rebar with a plastic cap stamped "Keller", hereinafter called a Keller pin, at the Northwest corner of a tract of land in the name of Clay County Schools (Instrument No. 200900001692) as shown on a Plat of Survey by Mr. Keller and recorded on Instrument No. 2007000016356; thence North 75 degrees 03 minutes 50 seconds East along the North line of said Clay County Schools land a distance of 30.13 feet to a Keller pin found; thence South 89 degrees 27 minutes 27 seconds East along said North line a distance of 186.77 feet to the apparent West right of way of Depot Street, witnessed by an iron pin East 5.7 feet; thence North 01 degrees 48 minutes 54 seconds East along said West right of way a distance of 52.29 feet to a point; thence North 03 degrees 44 minutes 10 seconds East along said West right of way a distance of 123.66 feet to an iron pin monumenting the Southeast corner of a tract of land in the name of Emmert Group Properties, LLC (Instrument No. 202300000442); thence South 76 degrees 39 minutes 31 seconds West along the South line of said Emmert land a distance of 234.40 feet to the Point of Beginning containing 0.75 acres, more or less.

**SURVEYOR'S REPORT**

In accordance with 865 IAC 1-12, the following information is presented concerning evidence used to establish this survey because of the following:

- A. Availability and condition of reference monuments.
- B. Occupation or possession lines.
- C. Clarity or ambiguity of the record description used and of adjoiner's descriptions and the relationship of the lines of the subject tract with the adjoining lines.
- D. The relative positional accuracy of the measurements.

The relative positional accuracy of the lines and corners established on this survey is within the specifications for a Urban Survey as defined in 865 IAC 1-12.

This is an Retracement Survey to establish the property described hereon.

**CORNER/MONUMENT TABLE**

- (1) An 5/8-inch iron pin in concrete was found bent 4 inches below grade and held as the Northwest Corner of the tract of land in the name of Robert L. Nevins (Instrument No. 200200007115).
- (2) An 1/2-inch iron pin with a cap stamped "D. Miller 12067" was found 2 inches below grade and 4.1' North of the said accepted Northwest Corner.
- (3) An 1/2-inch iron pin in concrete was found bent 6 inches below grade and held as the Northeast Corner of said Nevins land.
- (4) An 5/8-inch iron pin with a Steel cap was found 1 inches below grade and 30.4' North of the said accepted Northeast Corner.
- (5) Through (6) are 5/8 inch iron pin with a caps stamped "JSC 870004", found and held as shown on a Plat of Survey by Steve Campbell dated 09/12/2000.
- (7) An 1/2-inch iron pin in concrete was found flush and held as the Northwest Corner of the tract of land in the name of Bar-T Realty Company (Instrument No. 201400002159).
- (8) An 5/8-inch iron pin with a cap stamped "C Fox LS9955", was found flush and held as the Southeast corner of said Nevins land.
- (9) An 5/8-inch iron pin with a cap stamped "C Fox LS9955", was found 3 inches below grade and held as the Southwest corner of said Nevins land.
- (10) through (18) are 5/8-inch rebars with plastic cap stamped "Align Bndry Firm 0123" set this survey.
- (19) through (20) are 5/8-inch iron pins with Keller caps were found and held as shown on a survey by John Keller, dated 03/28/2007 and recorded on Instrument No. 200700001635.
- (21) An 5/8-inch iron pin was found 2 inches below grade as held in previous Myers Engineering Inc., dated 06/17/2021, Project No. TM21-219.
- (22) through (23) are 5/8-inch iron pins with caps stamped "White IN LS 21900010" were found as set on said Myers Engineering Inc. survey.
- (24) through (25) are 5/8-inch iron pins with caps stamped "Wilson Eng & Surveys-0225" were found and held as the Northwest and Northeast corners respectively of the tract of land in the name of Carlson L. Cooper (Instrument No. 201600000645).
- (26) An 5/8-inch iron pin was found bent flush with the grade and 5.4' Northeast of the accepted Northeast Corner of said Cooper land.
- (27) A Mag Nail was set this survey in the concrete walk at the Northeast corner of Tract 2.
- (28) An 5/8-inch iron pin was found bent 4 inches below grade and 5.0' Northwest of the accepted said Northeast Corner.
- (29) A boat sipke was found flush and 21.2 feet North of the calculated centerline of Central Avenue. Origin unknown.
- (30) A P.K. nail was found flush 2.3 feet south of the calculated centerline of Central Avenue. Origin unknown.
- (31) A calculated location. There is a 4 feet diameter cone hindering the corner from being set.
- (32) A calculated location as shown per said Keller Survey. It appears that the original monument he set had been destroyed due to utility installation.
- (33) A 5/8-inch rebar with a Keller cap was found and held.

**THEORY OF LOCATION CONTROLLING ELEMENTS OF SURVEY:**

- The South line of Central Avenue was held as established on a survey by John Keller, dated 03/28/2007 and recorded on Instrument No. 200700001635. This solution is supported by an 2018 IU Aerial showing the foundation of a longstanding building that stood at the Northwest corner of this property, but has recently been demolished and hauled off.
- The 24 feet right of way was held for the Old Furnace Switch as referenced in Keller survey. The exact location of the said right of way is uncertain because no railroad track evidence was found.
- The West right of way of Depot Street was established by holding the existing centerline of Depot Street at an offset of 25 feet. The Hendrix's Ninth Addition to Brazil shows a 50 foot right of way for Depot street going north from Central Avenue. Monument (25) supports this theory.
- The West line of Tract 1 was established by holding Monument (1) perpendicular to the established South line of Central Avenue. Said West line appears to be the East right of way of Sherman Street as currently being occupied. This solution is supported by an 2018 IU Aerial showing the foundation of a longstanding building that stood at the Northwest corner of this property, but has recently been demolished and hauled off.
- Monuments (1) and (3) were held as the north line of the tract of land in the name of Robert L. Nevins (Instrument No. 200200007115).
- Monuments (3), (5), (6), (7), and (8) were held as the East line of said Nevins land.
- Monument (10) was set on the West right of way of said railroad at record angle from accepted monuments as shown on a survey by Steve Campbell dated 09/12/2000.

**NO. 2**

**RESOLUTION NO. 2023 - 17**  
**OF THE CLAY COUNTY REDEVELOPMENT COMMISSION**  
**(Brazil)**  
**(Real Property)**

WHEREAS, **Emmert Group Properties, LLC** (“Petitioner”) has submitted to the Clay County Redevelopment Commission (acting as the Redevelopment Commission for the City of Brazil pursuant to an Interlocal Agreement) its Statement of Benefits – Real Property Form SB-1 / Real Property dated the 18<sup>th</sup> day of October, 2023, in connection with a proposed abatement for real property improvements and has represented that the improvements will permit it to maintain 8 full-time salaried and hourly jobs and an annual payroll of \$370,000 and create 0 new full-time hourly positions with an annual payroll of approximately \$0 and that the cost of the real property improvements is \$3,522,411.00; 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 \$4,000.00 – (for residential real property) to the Clay County Redevelopment Commission to defray costs and expenses of the creation of any specific area which shall be necessary to effectuate the residential real property abatement (pursuant to the terms of I.C. 6-1.1-12.1-3(e)(11)) and shall include but not be limited to an Economic Revitalization Area, an Economic Development Target Area (pursuant to the terms of I.C. 6-1.1-12.1-7), or residentially distressed area (pursuant to I.C. 6-1.1-12.1-2)) which shall be determined by the Brazil Common Council; 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, contingent upon a finding by the Brazil Common Council that the instant project qualifies for real property tax abatement under the terms of I.C. 6-1.1-12.1-3(e)(11):

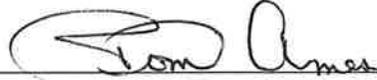
1. Approves the Statement of Benefits submitted by Petitioner which is contingent upon Petitioner's execution of an Abatement Calculation Agreement and an agreement to pay the annual fee established by Resolution 2008-4 of the Brazil Common Council, and

2. Approves payment of the costs of the establishment of Economic Revitalization Area, an Economic Development Target Area (pursuant to the terms of I.C. 6-1.1-12.1-7), or residentially distressed area (pursuant to I.C. 6-1.1-12.1-2) which shall be determined by the Brazil Common Council; and

3. Does support the Brazil Common Council approving Petitioner's proposed real property tax abatement.

Dated the 18<sup>th</sup> day of **October 2023**.

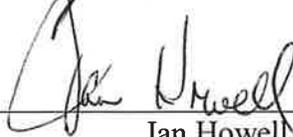
**CLAY COUNTY REDEVELOPMENT COMMISSION**



Tom Ames, President



Lance Hoffman



Jan Howell



Fred Nevils



Vickie Mace

Attest:



Patricia Foxx, Auditor  
Clay County Indiana

**NO. 1**

**City of Brazil, Indiana**

**Economic Development Commission**

**203 E. National Ave.**

**Brazil, IN 47834**

**Recommendation and Findings**

The City of Brazil, Indiana Economic Development Commission (“EDC”), after proper notice and with a quorum present, met on the 29<sup>th</sup> day of November 2023. At said meeting a discussion was held regarding a request to declare the following properties, whose legal descriptions are attached hereto and incorporated herein by reference, commonly referred to as:

- Parcel no. 11-02-36-400-028.000-002;
- Parcel no. 11-02-36-400-066.000-002; and
- Parcel no. 11-02-36-400-094.000-002

to be designated as economic development target areas.

The EDC, after review of the request and the state of the properties hereby finds as follows:

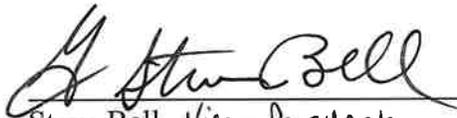
1. Parcel nos. 11-02-36-400-028.000-002, 11-02-36-400-066.000-002, and 11-02-36-400-094.000-002, described in full in Exhibit A and incorporated herein by reference, is found to be a geographic territory that has become undesirable or impossible for normal development and occupancy because of a lack of development, cessation of growth, deterioration of improvements or character of occupancy, age, obsolescence, substandard buildings, and other factors that have impaired values or prevent a normal development of property or use of the property.

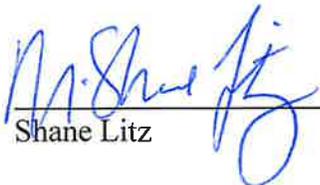
2. The EDC hereby provides a favorable recommendation to the Brazil Common Council to designate said real estate as an economic development target area.
3. That the designation of said real estate as an economic development target area will not exceed 15% of the total geographic territory of the City of Brazil.

So found this 29<sup>th</sup> day of November 2023.

  
\_\_\_\_\_  
Brian Wyndham, President

  
\_\_\_\_\_  
Brad Deal, Secretary

  
\_\_\_\_\_  
Steve Bell, Vice-President

  
\_\_\_\_\_  
Shane Litz