

**RESOLUTION NO. 2023-04**

**A RESOLUTION OF THE COUNTY COUNCIL OF HENDRICKS COUNTY, INDIANA,  
APPROVING A WAIVER OF NON-COMPLIANCE FOR FAILURE TO TIMELY FILE  
CERTAIN TAX ABATEMENT DOCUMENTS – APPLE, INC.**

**WHEREAS**, the Hendricks County Council (“Council”) previously adopted Ordinance No. 97-37, the Tax Abatement Procedures Ordinance (“Ordinance”) on October 7, 1997; and

**WHEREAS**, pursuant to the Ordinance and per the request and filing of proper application by XPO Logistics Supply Chain, Inc. (“XPO”), the Council adopted Resolution No. 2020-45 on November 4, 2020 establishing an economic revitalization area and, after providing notice and holding a public hearing, adopted a confirmatory resolution, Resolution No. 2020-47 on December 15, 2020, for purposes of granting XPO certain real property and personal property tax abatements; and

**WHEREAS**, Apple Inc. (the “Company”) started business operations in the economic revitalization area in 2022, acquired equipment and assumed the tax abatement on personal property that was originally granted to XPO; and

**WHEREAS**, in accordance with Indiana Code 6-1.1-12.1-5.4, as a condition to receiving the tax abatement, the Company is required to timely file certain forms including the form CF-1 and form 103-ERA (“Tax Abatement Documents”) along with its timely filed personal property tax return; and

**WHEREAS**, the Company filed the Tax Abatement Documents with the Hendricks County Assessor’s office on June 23, 2022 which was after the May 15, 2022 deadline for filing; and therefore, the Company was not in compliance due to the untimely filing; and

**WHEREAS**, Indiana Code 6-1.1-12.1-11.3 provides that the Council, as designating body, may grant a waiver of non-compliance by resolution after providing notice and conducting a public hearing and the Company, in its letter dated December 22, 2022, requested such a waiver; and

**WHEREAS**, the Council provided due notice and held a public hearing on February 7, 2023 to consider granting the Company a waiver of non-compliance and now believes it is in the best interest of the taxpayers of Hendricks County, Indiana to grant the waiver.

**NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL OF HENDRICKS COUNTY, INDIANA:**

**SECTION I**


As permitted under Indiana Code 6-1.1-12.1-11.3 (5), the Council hereby waives the Company’s non-compliance with the requirements for timely filing of the Tax Abatement Documents.

**SECTION II**

This resolution shall be in full force and effect from and after its passage. The Hendricks County Auditor and Hendricks County Assessor shall be supplied a copy of this resolution, upon passage.

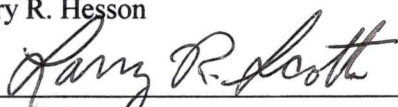
Adopted this 7<sup>th</sup> day of February, 2023.

**COUNTY COUNCIL  
HENDRICKS COUNTY, INDIANA**


  
\_\_\_\_\_  
Caleb Brown

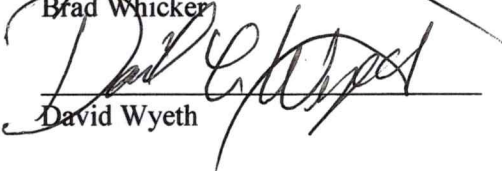
  
\_\_\_\_\_  
David Cox

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Larry R. Hesson

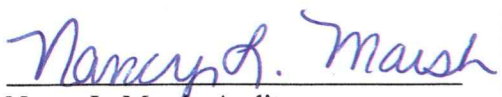
  
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Larry R. Scott

*absent*  
\_\_\_\_\_  
Eric Wathen

  
\_\_\_\_\_  
Brad Whicker

  
\_\_\_\_\_  
David Wyeth

ATTEST:

  
\_\_\_\_\_  
Nancy L. Marsh, Auditor

This instrument was prepared by Rhonda Cook, Cook Government Advisors, LLC, New Palestine, Indiana, 46163.

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