

HENDRICKS COUNTY COUNCIL

RESOLUTION NO. 2019-37

A RESOLUTION DESIGNATING ECONOMIC REVITALIZATION AREA AND QUALIFYING CERTAIN PERSONAL PROPERTY AND IMPROVEMENTS FOR TAX ABATEMENT

WHEREAS, the Hendricks County Council of Hendricks County, Indiana adopted a Tax Abatement Procedures Ordinance on October 7, 1997; and

WHEREAS, pursuant to said Tax Abatement Procedures Ordinance, Johnson & Johnson Sales and Logistics Co, LLC has filed with the Hendricks County Auditor an “Application for Designation of Economic Revitalization” on September 30, 2019; and

WHEREAS, said Application has been reviewed by the Tax Abatement Committee and the Hendricks County Council, the application has been considered at a duly held public meeting of said County Council and has received from the applicant the requisite filing fee.

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

1. Declaration of Economic Revitalization Area. It is hereby declared by the Hendricks County Council that the real estate described in Exhibit A, attached hereto and made a part hereof, is, and shall hereafter be, deemed an “Economic Revitalization Area” as that phrase is used and intended under the provision of Indiana Code Sections 6-1.1-12.1-1 et seq.

2. Personal Property. The County Council of Hendricks County, Indiana hereby further declares that any and all eligible personal property placed upon the real estate described in Exhibit A attached hereto, after the date of the adoption of this Resolution by the County Council, shall, be eligible for property tax abatement pursuant to the provisions of I.C. 6-1.1-12.1-1 et seq.

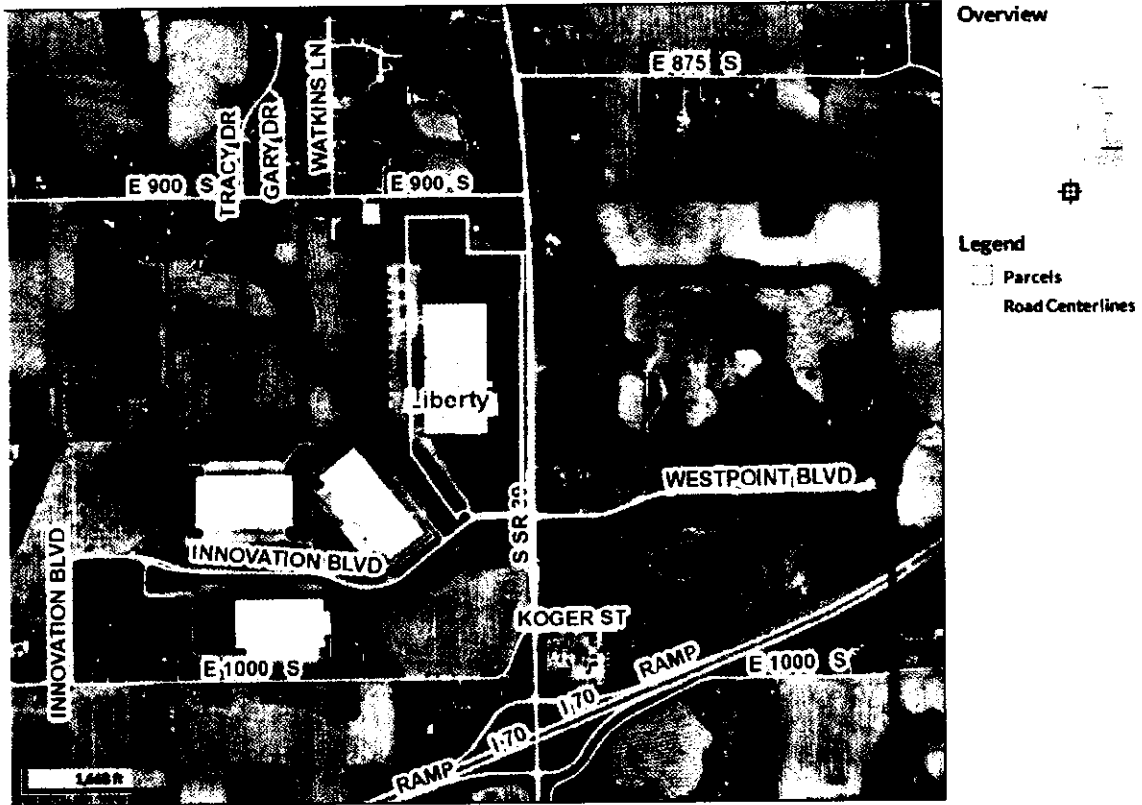
3. Compliance with Applicable Resolution and Statutes. It is hereby declared by the County Council of Hendricks County, Indiana that the Application of Johnson & Johnson Sales and Logistics Co, LLC heretofore filed complies in all respects with the Tax Abatement Procedure Ordinance No. 97-37 adopted October 7, 1997 and all governing Indiana statutes, and that said Application, in all respects, is hereby granted and approved.

4. No Limitation or Restrictions. It is hereby declared by the County Council of Hendricks County, Indiana that based on Hendricks County’s Tax Abatement Procedures Ordinance No. 97-37 adopted on October 7, 1997, an allowance for a seven (7) year Abatement Duration as requested by the applicant meets the requirements of the Tax Abatement Procedures Ordinance

5. Effective Date. This Resolution shall be effective immediately upon its

Exhibit A

**Legal Description –
 PT W 1/2 25-14-1W 109.001 AC 11/12 CAME FROM 007-325412-100005 & 011 & 300-032
 ALSO 007-326412-400002 & 013**



Parcel ID	32-14-25-100-024.000-013	Alternate ID	07-3-25-41W 100-024	Owner Address	JOHNSON & JOHNSON SALES & LOGISTICS CO LLC ATTN: TAX DEPT 1125 TRENTON-HARBOURTON RD Titusville, NJ 08560
Sec/Twp/Rng	0025-0014-1W	Class	INDUSTRIAL		
Property Address	9440 S STATE ROAD 39 OR Mooresville	Acreage	109.001		
District	Liberty Township				
Brief Tax Description	PTW 1/2 25-14-1W 109.001 AC 11/12 CAME FROM 007-325412-100005 & 011 & 300-032 ALSO 007-326412-400002 & 013				



**STATEMENT OF BENEFITS
PERSONAL PROPERTY**

State Form 51764 (R4 / 11-15)

Prescribed by the Department of Local Government Finance

FORM SB-1 / PP

PRIVACY NOTICE

Any information concerning the cost of the property and specific salaries paid to individual employees by the property owner is confidential per IC 6-1.1-12.1-5.1.

INSTRUCTIONS

- This statement must be submitted to the body designating the Economic Revitalization Area prior to the public hearing if the designating body requires information from the applicant in making its decision about whether to designate an Economic Revitalization Area. Otherwise this statement must be submitted to the designating body **BEFORE** a person installs the new manufacturing equipment and/or research and development equipment, and/or logistical distribution equipment and/or information technology equipment for which the person wishes to claim a deduction.
- The statement of benefits form must be submitted to the designating body and the area designated an economic revitalization area before the installation of qualifying abatable equipment for which the person desires to claim a deduction.
- To obtain a deduction, a person must file a certified deduction schedule with the person's personal property return on a certified deduction schedule (Form 103-ERA) with the township assessor of the township where the property is situated or with the county assessor if there is no township assessor for the township. The 103-ERA must be filed between January 1 and May 15 of the assessment year in which new manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment is installed and fully functional, unless a filing extension has been obtained. A person who obtains a filing extension must file the form between January 1 and the extended due date of that year.
- Property owners whose Statement of Benefits was approved, must submit Form CF-1/PP annually to show compliance with the Statement of Benefits. (IC 6-1.1-12.1-5.6)
- For a Form SB-1/PP that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. For a Form SB-1/PP that is approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. (IC 6-1.1-12.1-17)

SECTION 1		TAXPAYER INFORMATION							
Name of taxpayer Johnson & Johnson Sales and Logistics Co. LLC			Name of contact person Elaine Thibodeau						
Address of taxpayer (number and street, city, state, and ZIP code) 425 Hoes Lane, Piscataway, NJ 08854					Telephone number (732) 562-7447				
SECTION 2		LOCATION AND DESCRIPTION OF PROPOSED PROJECT							
Name of designating body Hendricks County Council					Resolution number (s)				
Location of property 9440 S State Road 39, Mooresville, IN 46158			County Hendricks		DLGF taxing district number 32013				
Description of manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment. (Use additional sheets if necessary.)					ESTIMATED				
					START DATE		COMPLETION DATE		
					Manufacturing Equipment				
					R & D Equipment				
					Logist Dist Equipment		03/01/2020	07/31/2022	
IT Equipment									
SECTION 3		ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT							
Current number 225	Salaries 34860.80	Number retained 225	Salaries 34860.80	Number additional 376	Salaries 40892.80				
SECTION 4		ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT							
NOTE: Pursuant to IC 6-1.1-12.1-5.1 (d) (2) the COST of the property is confidential.		MANUFACTURING EQUIPMENT		R & D EQUIPMENT		LOGIST DIST EQUIPMENT		IT EQUIPMENT	
		COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE
Current values									
Plus estimated values of proposed project						45,300,000			
Less values of any property being replaced									
Net estimated values upon completion of project						45,300,000			
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) 9/30/19			
Printed name of authorized representative Steven B. Smith						Title Sr. Engineering Manager			

FOR USE OF THE DESIGNATING BODY

We have reviewed our prior actions relating to the designation of this economic revitalization area and find that the applicant meets the general standards adopted in the resolution previously approved by this body. Said resolution, passed under IC 6-1.1-12.1-2.5, provides for the following limitations as authorized under IC 6-1.1-12.1-2.

A. The designated area has been limited to a period of time not to exceed _____ calendar years * (see below). The date this designation expires is _____. *NOTE: This question addresses whether the resolution contains an expiration date for the designated area.*

B. The type of deduction that is allowed in the designated area is limited to:

1. Installation of new manufacturing equipment;	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Enhanced Abatement per IC 6-1.1-12.1-18 Check box if an enhanced abatement was approved for one or more of these types.
2. Installation of new research and development equipment;	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
3. Installation of new logistical distribution equipment.	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
4. Installation of new information technology equipment;	<input type="checkbox"/> Yes	<input type="checkbox"/> No	

C. The amount of deduction applicable to new manufacturing equipment is limited to \$ _____ cost with an assessed value of \$ _____. (One or both lines may be filled out to establish a limit, if desired.)

D. The amount of deduction applicable to new research and development equipment is limited to \$ _____ cost with an assessed value of \$ _____. (One or both lines may be filled out to establish a limit, if desired.)

E. The amount of deduction applicable to new logistical distribution equipment is limited to \$ _____ cost with an assessed value of \$ _____. (One or both lines may be filled out to establish a limit, if desired.)

F. The amount of deduction applicable to new information technology equipment is limited to \$ _____ cost with an assessed value of \$ _____. (One or both lines may be filled out to establish a limit, if desired.)

G. Other limitations or conditions (specify) _____

H. The deduction for new manufacturing equipment and/or new research and development equipment and/or new logistical distribution equipment and/or new information technology equipment installed and first claimed eligible for deduction is allowed for:

<input type="checkbox"/> Year 1	<input type="checkbox"/> Year 2	<input type="checkbox"/> Year 3	<input type="checkbox"/> Year 4	<input type="checkbox"/> Year 5	<input type="checkbox"/> Enhanced Abatement per IC 6-1.1-12.1-18 Number of years approved: _____ (Enter one to twenty (1-20) years; may not exceed twenty (20) years.)
<input type="checkbox"/> Year 6	<input type="checkbox"/> Year 7	<input type="checkbox"/> Year 8	<input type="checkbox"/> Year 9	<input type="checkbox"/> Year 10	

I. For a Statement of Benefits approved after June 30, 2013, did this designating body adopt an abatement schedule per IC 6-1.1-12.1-17? Yes No
If yes, attach a copy of the abatement schedule to this form.
If no, the designating body is required to establish an abatement schedule before the deduction can be determined.

Also we have reviewed the information contained in the statement of benefits and find that the estimates and expectations are reasonable and have determined that the totality of benefits is sufficient to justify the deduction described above.

Approved by: (signature and title of authorized member of designating body)	Telephone number ()	Date signed (month, day, year)
Printed name of authorized member of designating body	Name of designating body	
Attested by: (signature and title of attester)	Printed name of attester	

* If the designating body limits the time period during which an area is an economic revitalization area, that limitation does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years that is less than the number of years designated under IC 6-1.1-12.1-17.

IC 6-1.1-12.1-17

Abatement schedules

Sec. 17. (a) A designating body may provide to a business that is established in or relocated to a revitalization area and that receives a deduction under section 4 or 4.5 of this chapter an abatement schedule based on the following factors:

- (1) The total amount of the taxpayer's investment in real and personal property.
- (2) The number of new full-time equivalent jobs created.
- (3) The average wage of the new employees compared to the state minimum wage.
- (4) The infrastructure requirements for the taxpayer's investment.

(b) This subsection applies to a statement of benefits approved after June 30, 2013. A designating body shall establish an abatement schedule for each deduction allowed under this chapter. An abatement schedule must specify the percentage amount of the deduction for each year of the deduction. 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.

passage, subject to the notice and hearing provisions of I.C. 6-1.1-2.1-2.5. The hearing contemplated by said statute shall be held at the time and place of the regular meeting of the County Council of Hendricks County, Indiana on December 3, 2019, to wit: Hendricks County Government Center, 355 S. Washington Street, Danville, Indiana, 9:00 a.m. At such meeting the County Council shall take final action determining whether the qualifications for an economic revitalization area (as to the personal property) have been met, and shall confirm, modify and confirm, or rescind the Resolution. Such determination and final action by the Council shall be binding upon all affected parties; subject to the appeal procedures contemplated by I.C. 6-1.1-12.1-1 et seq.

Adopted by the County Council of Hendricks County, Indiana this 6th day of November 6, 2019.


AYE

NAY




David Cox, District 1

David Cox, District 1




Larry Scott, District 2

Larry Scott, District 2



Brad Whicker, District 3

Brad Whicker, District 3




Eric Wathen, District 4, President

Eric Wathen, District 4, President

absent

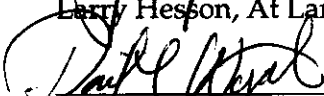
Caleb Brown, At Large

Caleb Brown, At Large



Larry Hesson, At Large

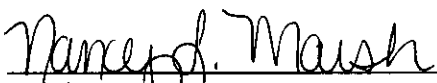
Larry Hesson, At Large



David Wyeth, At Large

David Wyeth, At Large

Attest:



Nancy Marsh, Auditor