

HENDRICKS COUNTY COUNCIL

RESOLUTION NO. 2019-38

A RESOLUTION DESIGNATING ECONOMIC REVITALIZATION AREA AND QUALIFYING CERTAIN REAL 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, which includes among others separate SB-1 Forms for each phase of its proposed project; and

WHEREAS, said Application has been reviewed by the Hendricks County Economic Development Partnership, the Hendricks County project team 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. Real Property and Improvements. The County Council of Hendricks County, Indiana hereby further declares that any and all improvements placed upon the real estate described in Exhibit A attached hereto, after the date of the adoption of this Resolution by the County Council upon any of the real estate described in Exhibit A attached hereto, after the date of the adoption of this Resolution by the County Council, shall, along with the said new real estate, 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. It is hereby specifically acknowledged that the project described in the Application will be constructed in phases and that the abatement hereby approved shall apply to each phase of the project and shall commence separately for each phase of the project.

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 ten (10) year Abatement Duration for each phase of the project 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 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 real 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, 2019.

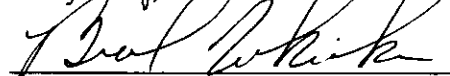
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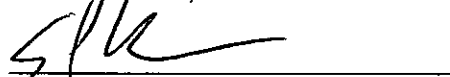
David Cox, District 1



Larry Scott, District 2



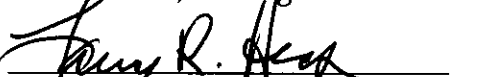
Brad Whicker, District 3



Eric Wathen, District 4, President

absent

Caleb Brown, At Large



Larry Hesson, At Large



David Wyeth, At Large

NAY

David Cox, District 1

Larry Scott, District 2

Brad Whicker, District 3

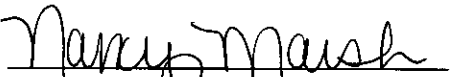
Eric Wathen, District 4, President

Caleb Brown, At Large

Larry Hesson, At Large

David Wyeth, At Large

Attest:

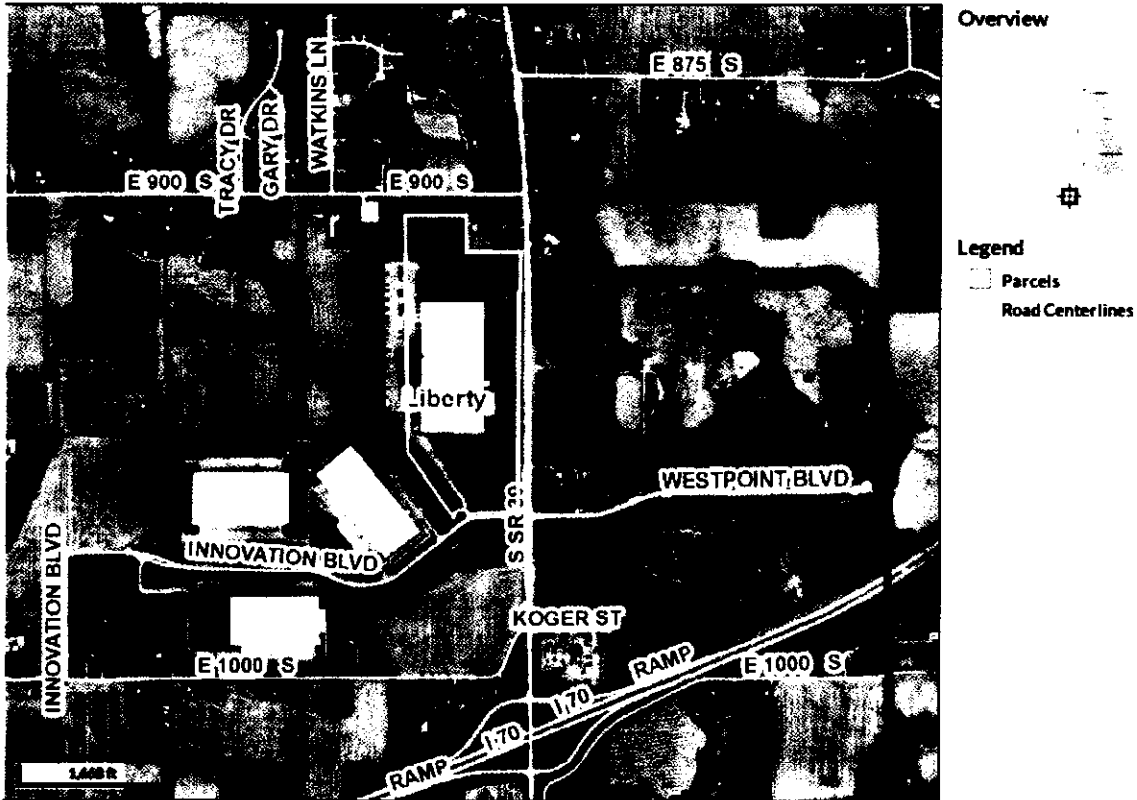


Nancy Marsh, Auditor

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 1/225-14-1W 109.001 AC 11/12 CAME FROM 007-325412-100005 & 011 & 300-032 ALSO 007-326412-400002 & 013				



**STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS**

State Form 51767 (R6 / 10-14)
Prescribed by the Department of Local Government Finance

20 21 PAY 20 22

FORM SB-1 / Real Property

PRIVACY NOTICE

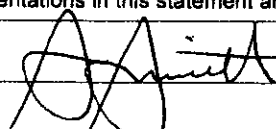
Any information concerning the cost of the property and specific salaries paid to individual employees by the property owner is confidential per IC 6-1-1-12.1-5.1

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 March 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 Johnson & Johnson Sales and Logistics Co. LLC					
Address of taxpayer (number and street, city, state, and ZIP code) 425 Hoes Lane, Piscataway, NJ 08854					
Name of contact person Elaine Thibodeau		Telephone number (732) 562-7447		E-mail address ethibodeau@its.nj.com	
SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT					
Name of designating body Hendricks County Council				Resolution number	
Location of property 9440 S State Road 39, Mooresville, IN 46158		County Hendricks		DLGF taxing district number 32013	
Description of real property improvements, redevelopment, or rehabilitation (use additional sheets if necessary) Expansion of 425,000 sf to the current 1,049,451 sf facility. This expansion will take place on the northside of the facility. The expansion will be at the same elevation of the existing building.				Estimated start date (month, day, year) March 2020	
				Estimated completion date (month, day, year) July 2022	
SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT					
Current number 225.00	Salaries \$34,860.80	Number retained 225.00	Salaries \$34,860.80	Number additional 376.00	Salaries \$40,892.80
SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT					
			REAL ESTATE IMPROVEMENTS		
			COST	ASSESSED VALUE	
Current values				41,828,700.00	
Plus estimated values of proposed project			38,100,000.00		
Less values of any property being replaced					
Net estimated values upon completion of project			38,100,000.00	41,828,700.00	
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) 9/30/19	
Printed name of authorized representative Steven B. Smith			Title Sr. Engineering Manager		

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 _____.
- 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 (<i>signature and title of authorized member of designating body</i>)	Telephone number ()	Date signed (<i>month, day, year</i>)
Printed name of authorized member of designating body	Name of designating body	
Attested by (<i>signature and title of attester</i>)	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.

- 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. 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. 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.