

PLAINFIELD TOWN COUNCIL

RESOLUTION NO. 2016-35

**RESOLUTION PRELIMINARILY DESIGNATING ECONOMIC
REVITALIZATION AREA AND QUALIFYING CERTAIN PERSONAL PROPERTY
FOR TAX ABATEMENT – KOHL'S CORPORATION**

WHEREAS, the Town Council of the Town of Plainfield, Indiana (the "Town Council" and "Town," respectively) adopted a Tax Abatement Procedures Ordinance on March 24, 1997 (the "Ordinance"); and

WHEREAS, pursuant to the Ordinance, Kohl's Corporation (the "Applicant") has filed with the Town Council on June 16, 2016, a Petition for Personal Property Tax Abatement Consideration (the "Application"), pursuant to I.C. 6-1.1-12.1-1-1 et. seq.; and

WHEREAS, the Application has been reviewed by the staff, the Tax Abatement Committee and the Town Council, and the Town has received from the Applicant the requisite filing fee.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PLAINFIELD, INDIANA, AS FOLLOWS:

1. Declaration of Economic Revitalization Area. The Town Council declares that the location described in Exhibit A, attached to and made part of this resolution (the "Location"), is, and shall hereinafter be, preliminarily deemed an "economic revitalization area" as that phrase is used and intended under the provisions of Indiana Code Sections 6-1.1-12.1-1 et. seq.

2. Personal Property. The Town Council declares that any and all personal property purchased and installed at the Location after the date of the adoption of this resolution by the Town Council, including the personal property described in Exhibit B, shall be eligible for personal 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. The Town Council declares that the Application complies in all respects with the Ordinance and all governing Indiana statutes, and that the Application, in all respects, is preliminarily granted and approved.

4. Findings of Fact. The Town Council states that the Location is now undesirable for, or impossible of, normal development and occupancy because of a lack of development, cessation of growth, deterioration of improvements or character of occupancy, age, obsolescence, substandard buildings or other factors that have impaired value or prevent normal development of property. The Town Council hereby finds the following:

- (a) The estimate of the value of the Applicant's Project as stated in the Application is reasonable;

- (b) The employment numbers stated in the Application as a result of the Project, if any, are reasonably expected;
- (c) The salaries related to such employment, if any, are reasonable; and
- (d) The benefits to be received from the Applicant's Project are sufficient to justify the deduction.

6. Abatement Duration. Based upon the provisions of the Ordinance, the Town Council declares that a seven (7) year abatement duration meets the requirements of the Ordinance.

7. 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 meeting of the Town Council on April 25, 2016, to wit: Plainfield Town Hall, 206 W. Main Street, Plainfield, Indiana, at 7 p.m. local time. At such meeting the Town Council shall take final action determining whether the qualifications for an economic revitalization area and the personal property abatement have been met, and shall confirm, modify and confirm, or rescind this 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.

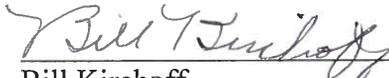
8. Filing With Hendricks County Authorities. Upon the adoption of this resolution, the Clerk-Treasurer of the Town shall cause a certified copy of this resolution, including the description of the previously described location and attached map, to be filed with the Hendricks County Assessor and/or such other Hendricks County Government officials as shall be necessary to make the Applicant eligible to file for personal property tax abatement as to the personal property contemplated by the Application.

Adopted by the Town Council of the Town of Plainfield, Indiana this 11th day of July, 2016.

TOWN COUNCIL, TOWN OF PLAINFIELD
HENDRICKS COUNTY, INDIANA



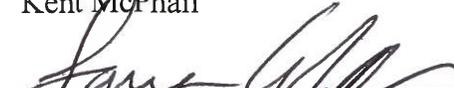
Robin G. Brandgard, President



Bill Kirchoff



Kent McPhail

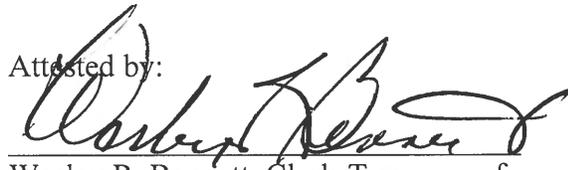


Lance K. Angle



Dan Bridget

Attested by:



Wesley R. Bennett, Clerk-Treasurer of
the Town of Plainfield, Indiana

EXHIBIT A [description of location deemed an economic revitalization area]

Exhibit "A "

PARCEL 1- FEE

A part of the East half of Section 18, Township 15 North, Range 2 East of the Second Principal Meridian in Hendricks County, Indiana and being more particularly described as follows:

Commencing at the Northeast corner of the Northeast Quarter of Section 18, Township 15 North, Range 2 East; thence South 01 degree 01 minute 33 seconds East 2,680.80 feet along the East line of said Northeast Quarter to the Southeast corner of said Northeast Quarter; thence South 00 degrees 50 minutes 45 seconds East 109.42 feet along the East line of the Southeast Quarter to the Southeast corner of the Plat of Allpoints Midwest Business Park Section 2 - (Incremental) Lot 1 recorded as Instrument Number 200818455 (Plat Cabinet 7, Slide 58 - 2 A, B, C & D) in The Office of The Recorder of Hendricks County, Indiana and being the Point of Beginning; thence continuing South 00 degrees 50 minutes 45 seconds East 546.90 feet along said line to the North line of the proposed Secondary Plat of Allpoints Midwest Business Park Section 2 - Lot 6 and 6-A (unrecorded); thence South 87 degrees 55 minutes 54 seconds West 576.09 feet along said North line to the East line of Amended Plat of Allpoints Midwest Business Park Section 1 (Incremental) - Lot 1 recorded as Instrument Number 200809789 (Plat Cabinet 7, Slide 48 - 2 A & B) in said Recorders Office; thence North 01 degrees 54 minutes 01 seconds West 358.57 feet along said East line to a point of curvature to the left having a radius of 385.00 feet, the radius point of which bears South 88 degrees 05 minutes 59 seconds West; thence Northerly 198.66 feet along said East line and said curve to a point which bears North 58 degrees 32 minutes 06 seconds East from said radius point being a Southwesterly corner of said Allpoints Midwest Business Park Section 2 - (Incremental) Lot 1; thence North 88 degrees 06 minutes 11 seconds East 636.28 feet along the South line of said Allpoints Midwest Business Park Section 2 - (Incremental) Lot 1 to the POINT OF BEGINNING. Containing 321,342.03 square feet or 7.377 acres, more or less.

The below description is a revised version of Parcel 1 with updates to the now recorded plat of Allpoints Midwest Business Park Section 2 - Lots 6 and 6-A and also reflecting the bearing system of this survey.

Part of the Southeast Quarter of Section 18, Township 15 North, Range 2 East of the Second Principal Meridian in Hendricks County, Indiana and being more particularly described as follows:

Commencing at the northeast corner of said Southeast Quarter; thence South 00 degrees 23 minutes 45 seconds East 109.42 feet along the East line of the Southeast Quarter to the Southeast corner of the Plat of Allpoints Midwest Business Park Section 2 - (Incremental) Lot 1 recorded as Instrument Number 200818455 (Plat Cabinet 7, Slide 58 - 2 A, B, C & D) in The Office of The Recorder of Hendricks County, Indiana and being the Point of Beginning; thence continuing South 00 degrees 23 minutes 45 seconds East 546.87 feet along said line to the North line of the Secondary Plat of Allpoints Midwest Business Park Section 2 - Lot 6 and 6-A recorded as Instrument number 201502224 and filed in Plat Cabinet 8, Slide 35, pages 1 A-B; thence South 88 degrees 23 minutes 05 seconds West 575.98 feet along said North line to the East line of Amended Plat of Allpoints Midwest Business Park Section 1 (Incremental) - Lot 1 recorded as Instrument Number 200809789 (Plat Cabinet 7, Slide 48 - 2 A & B); thence North 01 degrees 26 minutes 50 seconds West 358.57 feet along said East line to a point of curvature to the left having a radius of 385.00 feet; thence Northerly an arc distance of 198.66 feet along said East line and curve, said curve being subtended by a 196.40 feet long chord bearing North 16 degrees 13 minutes 28 seconds West, to a Southwesterly corner of said Allpoints Midwest Business Park Section 2 - (Incremental) Lot 1; thence North 88 degrees 33 minutes 11 seconds East 636.10 feet along the South line of said Allpoints Midwest Business Park Section 2 - (Incremental) Lot 1 to the POINT OF BEGINNING. Containing 7.375 acres, more or less.

PARCEL 2- FEE

That portion of the Southwest Quarter of Section 17 and East Half of the Southeast Quarter of Section 18, all in Township 15 North, Range 2 East of the Second Principal Meridian, Washington Township, Hendricks County, Indiana, described as follows:

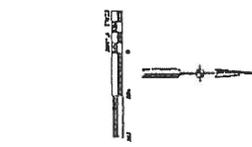
BEGINNING at an iron pin in concrete marking the southwest corner of said Southwest Quarter; thence South 88 degrees 06 minutes 13 seconds West along the south line of said East Half 489.30 feet to the southeast corner of the Amended Plat of Allpoints Midwest Business Park, Section One, Incremental Lot 1, platted in Instrument Number 200809789 in the Office of the Recorder of Hendricks County, Indiana (the following four (4) lines are along the easterly lines of said plat); 1) thence North 01 degrees 53 minutes 47 seconds West 50.00 feet to a 5/8 inch rebar with cap stamped "Banning Eng Firm #0060" (herein referred to as "capped rebar") set; 2) thence North 49 degrees 39 minutes 57 seconds West 44.43 feet to a capped rebar set; 3) thence North 07 degrees 26 minutes 06 seconds West 171.84 feet to a rebar with cap stamped "Cripe Firm #0055"; 4) thence North 01 degrees 53 minutes 47 seconds West 1,771.60 feet to a capped rebar set; thence North 87 degrees 56 minutes 08 seconds East 599.28 feet to a capped rebar set; thence North 89 degrees 29 minutes 51 seconds East 1309.18 feet to a capped rebar found on the east line of the West Half of said Southwest Quarter; thence South 00 degrees 57 minutes 28 seconds East along said east line 1064.50 feet to a capped rebar found; thence South 88 degrees 57 minutes 12 seconds West parallel with the south line of said West Half 735.66 feet to a capped rebar found; thence South 00 degrees 57 minutes 28 seconds East parallel with said east line 948.00 feet to the south line of the West Half of said Southwest Quarter; thence South 88 degrees 57 minutes 12 seconds West along said south line 600.76 feet to the POINT OF BEGINNING, containing 71.614 acres, more or less.

Now known as Secondary Plat of Allpoints Midwest Business Park Section 2 Lots 6 and 6-A recorded January 30 2015 as Instrument No. 201502224.

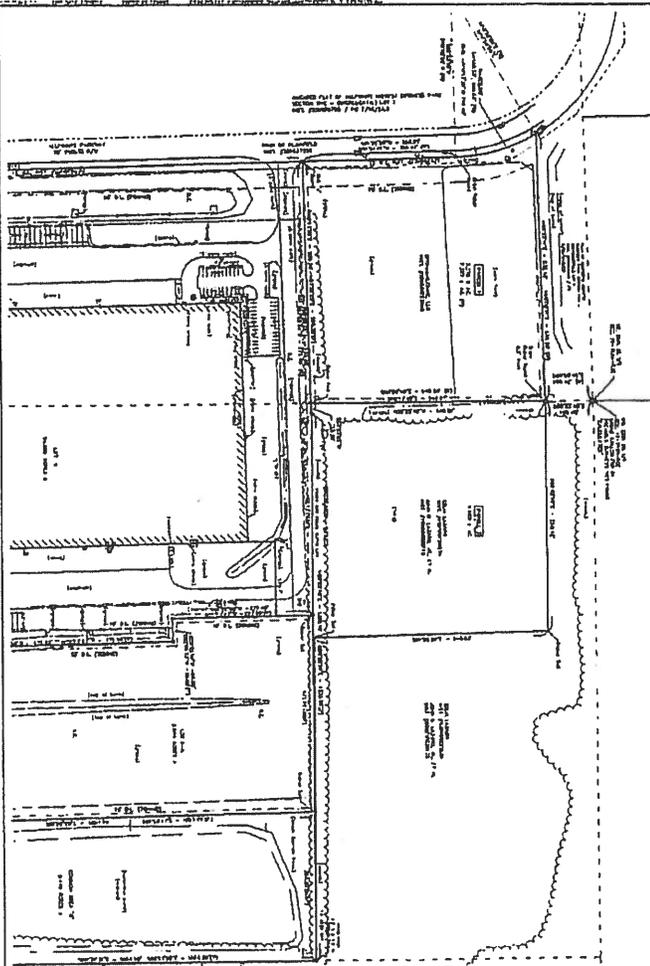
PARCEL 3- FEE

Part of the Southwest Quarter of Section 17 In Township 15 North, Range 2 East of the Second Principal Meridian, Washington Township, Hendricks County, Indiana described as follows:

Commencing at the northwest corner of said Southwest Quarter; thence South 00 degrees 23 minutes 45 seconds East along the west line of said Southwest Quarter a distance of 109.42 feet to the Southeast corner of Lot 1 of "Allpoints Midwest Business Park Section Two-(Incremental) Lot 1", per plat thereof recorded as Instrument Number 200818455 and filed in Plat Cabinet 7, Slide 58, pages 2 A-D, being the POINT OF BEGINNING; thence North 89 degrees 42 minutes 49 seconds East parallel with the North line of said Southwest Quarter a distance of 550.42 feet to the Northerly extension of the longest common line separating Lots 6 and 6-A of "Allpoints Midwest Business Park Section 2-Lots 6 and 6A" recorded as Instrument Number 201502224 and filed in Plat Cabinet 8, Slide 35, pages 1 A-B in the Office of the Recorder of Hendricks County, Indiana; thence South 01 degrees 26 minutes 50 seconds East along said extension line a distance of 548.63 feet to the north line of said Lot 6-A; thence South 89 degrees 56 minutes 48 seconds West along the north line of said Lot 6-A and along the north line of said Lot 6 a distance of 537.20 feet to a northerly corner of Lot 6; thence South 88 degrees 23 minutes 05 seconds West along a north line of said Lot 6 a distance of 23.30 feet to the West line of said Southwest quarter; thence North 00 degrees 23 minutes 45 seconds West along said West line a distance of 546.87 feet to the POINT OF BEGINNING. Containing 6.980 acres, more or less.



- Legend**
- 1. Contour Lines
 - 2. Easements
 - 3. Property Lines
 - 4. Survey Lines
 - 5. Right of Way
 - 6. Utility Lines
 - 7. Other



Notes

1. This plan is a preliminary plan and is subject to change without notice.

2. The proposed building is shown in dashed lines and is not to be constructed until the final plan is approved.

3. The proposed parking is shown in dashed lines and is not to be constructed until the final plan is approved.

4. The proposed walkway is shown in dashed lines and is not to be constructed until the final plan is approved.

EXHIBIT A - SITE DESCRIPTION

The site is located in the City of Phoenix, Arizona, and is bounded by the following streets: [Street Name], [Street Name], [Street Name], and [Street Name]. The site is approximately [Area] acres in size and is currently zoned [Zoning Code]. The site is owned by [Owner Name] and is being offered for sale by [Seller Name].

The site is bounded by the following streets: [Street Name], [Street Name], [Street Name], and [Street Name]. The site is approximately [Area] acres in size and is currently zoned [Zoning Code]. The site is owned by [Owner Name] and is being offered for sale by [Seller Name].

PRO FORMA

<p>City: Alhambra</p> <p>Address: Alhambra Highway 2</p> <p>Location: Alhambra Parkway</p> <p>Parcel ID: 100-000-000</p>	<p> <input type="checkbox"/> 100-000-000 <input type="checkbox"/> 100-000-001 <input type="checkbox"/> 100-000-002 <input type="checkbox"/> 100-000-003 <input type="checkbox"/> 100-000-004 <input type="checkbox"/> 100-000-005 <input type="checkbox"/> 100-000-006 <input type="checkbox"/> 100-000-007 <input type="checkbox"/> 100-000-008 <input type="checkbox"/> 100-000-009 <input type="checkbox"/> 100-000-010 <input type="checkbox"/> 100-000-011 <input type="checkbox"/> 100-000-012 <input type="checkbox"/> 100-000-013 <input type="checkbox"/> 100-000-014 <input type="checkbox"/> 100-000-015 <input type="checkbox"/> 100-000-016 <input type="checkbox"/> 100-000-017 <input type="checkbox"/> 100-000-018 <input type="checkbox"/> 100-000-019 <input type="checkbox"/> 100-000-020 <input type="checkbox"/> 100-000-021 <input type="checkbox"/> 100-000-022 <input type="checkbox"/> 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EXHIBIT B



**STATEMENT OF BENEFITS
PERSONAL PROPERTY**
State Form 51784 (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

1. 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.
2. 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.
3. 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.
4. 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)
5. 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 Kohl's Department Stores					Name of contact person Thomas Taugher					
Address of taxpayer (number and street, city, state, and ZIP code) N55 W17000 Ridgewood Drive, Menomonee Falls, WI 53051							Telephone number (262) 703-1642			
SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT										
Name of designating body Town of Plainfield							Resolution number (s)			
Location of property 9998 Allpoints Parkway, Plainfield, IN 46168					County Hendricks		DLGF taxing district number 32027			
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.) Traditional pick-module and high bay rack, automated storage and retrieval system, a conveyor system including inbound and outbound sortation systems.					ESTIMATED					
							START DATE		COMPLETION DATE	
					Manufacturing Equipment					
					R & D Equipment					
					Logist Dist Equipment		07/01/2016		07/01/2017	
IT Equipment										
SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT										
Current number	Salaries	Number retained	Salaries	Number additional	Salaries					
0	0	0	0	300	10,021,440					
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						0				
Plus estimated values of proposed project						127,000,000		23,000,000		
Less values of any property being replaced						0				
Net estimated values upon completion of project						127,000,000		23,000,000		
SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER										
Estimated solid waste converted (pounds) _____					Estimated hazardous waste converted (pounds) _____					
Other benefits: This project will create an estimated 300 full time jobs and another 600 part time jobs all receiving benefits over a three (3) year period.										
SECTION 6 TAXPAYER CERTIFICATION										
I hereby certify that the representations in this statement are true.										
Signature of authorized representative <i>Thomas M. Taugher</i>							Date signed (month, day, year)			
Printed name of authorized representative Thomas Taugher					Title Vice President Finance					

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
2. Installation of new research and development equipment;	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<i>Check box if an enhanced abatement was approved for one or more of these types.</i>
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
<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>Number of years approved* _____</i>
					<i>(Enter one to twenty (1-20) years; may not exceed twenty (20) years.)</i>

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: <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.		

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.