

PLAINFIELD TOWN COUNCIL

RESOLUTION NO. 2016-01

**RESOLUTION PRELIMINARILY DESIGNATING ECONOMIC  
REVITALIZATION AREA AND QUALIFYING CERTAIN PERSONAL PROPERTY  
FOR TAX ABATEMENT – NIAGARA BOTTLING LLC**

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, Niagara Bottling LLC (the “Applicant”) has filed with the Town Council on December 22, 2015, 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 Statues. 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;

23-  
6+2

- (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 January 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 11<sup>th</sup> day of January, 2016.

TOWN COUNCIL, TOWN OF PLAINFIELD  
HENDRICKS COUNTY, INDIANA

Robin G. Brandgard  
Robin G. Brandgard, President

Bill Kirchoff  
Bill Kirchoff

Kent McPhail  
Kent McPhail

Lance K. Angle  
Lance K. Angle

Dan Bridget  
Dan Bridget

Attested by:

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

PREPARED BY  
Mel Daniel

"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."

NAME

Wesley R. Bennett

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

## **EXHIBIT A**

### Land Description

Lot Numbered 22 in Incremental Lot 22, Airwest Business Park, Section Three, Phase B, an addition to the Town of Plainfield, Indiana, the plat of which is recorded in Plat Cabinet 2, Slide 83, pages 2A and 2B, as Instrument No. 99-13280, in the Office of the Recorder of Hendricks County, Indiana.

# EXHIBIT B



## STATEMENT OF BENEFITS PERSONAL PROPERTY

Slate 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 <b>NIAGARA BOTTLING, LLC</b>					Name of contact person <b>Lisa Sloan</b>								
Address of taxpayer (number and street, city, state, and ZIP code) <b>2560 E. Philadelphia St, Ontario, CA 91761</b>							Telephone number <b>( 909 ) 241-5237</b>						
SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT													
Name of designating body <b>Town Council of the Town of Plainfield</b>							Resolution number (s)						
Location of property <b>1250 Whitaker Road, Plainfield, Indiana</b>				County <b>Hendricks</b>		DLGF taxing district number <b>32012</b>							
Description of manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment. <i>(Use additional sheets if necessary.)</i>  Niagara's new project includes investment in a high speed gallon bottling line with state of the art blow molder, injection molder, filler, conveyors, case packer, to name but a few. This project also includes investment in some existing product lines to improve product quality and manufacturing efficiency.					ESTIMATED								
										START DATE	COMPLETION DATE		
					Manufacturing Equipment					01/01/2016	02/28/2017		
					R & D Equipment								
					Logist Dist Equipment								
IT Equipment													
SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT													
Current number	Salaries <i>average</i>	Number retained	Salaries	Number additional	Salaries <i>average</i>								
106	4,744,510.34			5	\$177,588								
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		17,000,000											
Less values of any property being replaced													
Not estimated values upon completion of project		17,000,000											
SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER													
Estimated solid waste converted (pounds) <b>N/A</b>					Estimated hazardous waste converted (pounds) <b>N/A</b>								
Other benefits													
SECTION 6 TAXPAYER CERTIFICATION													
I hereby certify that the representations in this statement are true.													
Signature of authorized representative <i>[Signature]</i>							Date signed (month, day, year) <b>12.22.2015</b>						
Printed name of authorized representative <b>Lisa Sloan</b>					Title <b>Economic Development Coord.</b>								

**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 Seven (7) calendar years \* (see below). The date this designation expires is JANUARY, 2023. 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 checked="" 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 checked="" type="checkbox"/> No	
3. Installation of new logistical distribution equipment:	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
4. Installation of new information technology equipment:	<input type="checkbox"/> Yes	<input checked="" 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 checked="" 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) <i>Rubi G. Blandgard</i>	Telephone number (317) 839-2561	Date signed (month, day, year) 1/4/2016
Printed name of authorized member of designating body RUBI G. BLANDGARD, PRESIDENT, TOWA COUNCIL	Name of designating body TOWN OF PLAINFIELD	
Attested by (signature and title of attester) <i>Andrew J. Glinger</i> Town Manager	Printed name of attester Andrew J. Glinger	
* 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.