

**PLAINFIELD TOWN COUNCIL**

**RESOLUTION NO. 2018-06**

**RESOLUTION PRELIMINARILY DESIGNATING ECONOMIC  
REVITALIZATION AREA AND QUALIFYING CERTAIN PERSONAL PROPERTY  
FOR TAX ABATEMENT – WAL-MART.COM USA 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, Wal-Mart.com USA LLC (the “Applicant”) has filed with the Town Council on February 12, 2018, 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.
- (e) The Applicant understands that in order to receive the proposed personal property tax abatement, construction on the second industrial facility on the adjacent lot must begin by December 31, 2018.

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 March 12, 2018, 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.

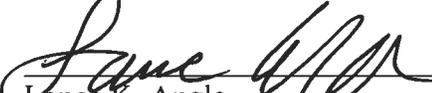
Adopted by the Town Council of the Town of Plainfield, Indiana this 12<sup>th</sup> day of February, 2018.

TOWN COUNCIL, TOWN OF PLAINFIELD  
HENDRICKS COUNTY, INDIANA

  
\_\_\_\_\_  
Robin G. Brandgard, President

  
\_\_\_\_\_  
Bill Kirchoff

  
\_\_\_\_\_  
Kent McPhail

  
\_\_\_\_\_  
Lance K. Angle

  
\_\_\_\_\_  
Dan Bridget

Attested by:

  
\_\_\_\_\_  
Mark J. Todisco, Clerk-Treasurer of  
the Town of Plainfield, Indiana

EXHIBIT A [description of real estate]

ALLPOINTS MIDWEST BUILDING #3 (Wal-Mart.com; 9590 AllPoints Parkway)

Part of Instrument Number: 200600032310 & 200600013800

That portion of the 118.462-acre tract of land described in Instrument Number 200600032310 and that portion of "Parcel 1" as described in Instrument Number 200600013800 both being on file in the Office of the Hendricks County, Indiana Recorder lying within the Northeast Quarter of Section 18, Township 15 North, Range 2 East of the Second Principal Meridian being more particularly described as follow:

COMMENCING at the northwest corner of said Northeast Quarter; thence North 87 degrees 59 minutes 01 seconds East along the north line of said Northeast Quarter 586.80 feet to the POINT OF BEGINNING; thence continuing along said north line North 87 degrees 59 minutes 01 seconds East 752.89 feet to the west line of the East Half of said Northeast Quarter; thence South 01 degree 00 minutes 42 seconds East along said west line 330.00 feet to the southwest corner of the 2-acre tract of land described in Instrument Number 200200027889 on file in the Office of said Recorder; thence North 87 degrees 59 minutes 02 seconds East along the south line of said 2-acre tract and a south line of "Parcel 2" as described in Instrument Number 2011002130 on file in the Office of said Recorder 279.07 feet to the west line of said Parcel 2; thence South 01 degree 53 minutes 50 seconds East along the west line of said Parcel 2 and the west line of Lot 1 as shown on the Plat of Allpoints Midwest Business Park Section Two recorded as Instrument Number 200818455 on file in the Office of said Recorder 2262.79 feet to the north right-of-way of Allpoints Parkway as described in Instrument Number 200809789 on file in the Office of said Recorder; thence South 88 degrees 06 minutes 09 seconds West along said north right-of-way and its westerly extension 1026.86 feet; thence North 01 degree 53 minutes 50 seconds West 2590.61 feet to the POINT OF BEGINNING, containing 59.000 acres more or less.

# EXHIBIT B [description of personal property]



**STATEMENT OF BENEFITS  
PERSONAL PROPERTY**  
State Form 51164 (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 6-1-12-1-5.1

**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 abetable 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 6-1-12-1-5.6).
- 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 6-1-12-1-17)

SECTION 1 TAXPAYER INFORMATION											
Name of taxpayer <b>Wal-Mart COM USA, LLC</b>					Name of contact person <b>Anita Hargett</b>						
Address of taxpayer (number and street, city, state, and ZIP code) <b>2608 SE J Street, Bentonville, AR 72716-0555</b>							Telephone number <b>( 479 ) 7211877</b>				
SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT											
Name of designating body <b>Town of Plainfield</b>						Resolution number (s)					
Location of property <b>9590 Allpoints Parkway, Plainfield, IN</b>						County <b>Henricks</b>		DLGF taxing district number <b>12</b>			
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)  Additional central pack area within existing facility that will be equipped with new machinery and equipment						ESTIMATED					
								START DATE		COMPLETION DATE	
						Manufacturing Equipment					
						R & D Equipment					
						Logist Dist Equipment		02/01/2018		02/01/2019	
IT Equipment											
SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT											
Current number <b>920</b>		Salaries <b>TBD</b>		Number retained <b>920</b>		Salaries <b>TBD</b>		Number additional <b>200</b>			
								Salaries <b>TBD</b>			
SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT											
NOTE: Pursuant to IC 6-1-12-1-5.1 (d) (2) the COST of the property is confidential			MANUFACTURING EQUIPMENT		R & O 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							35,600,000				
Less values of any property being replaced											
Net estimated values upon completion of project											
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)				
							1/29/2018				
Printed name of authorized representative					Title						
<b>Anita Hargett</b>					<b>Director</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 \_\_\_\_\_ 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 (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.